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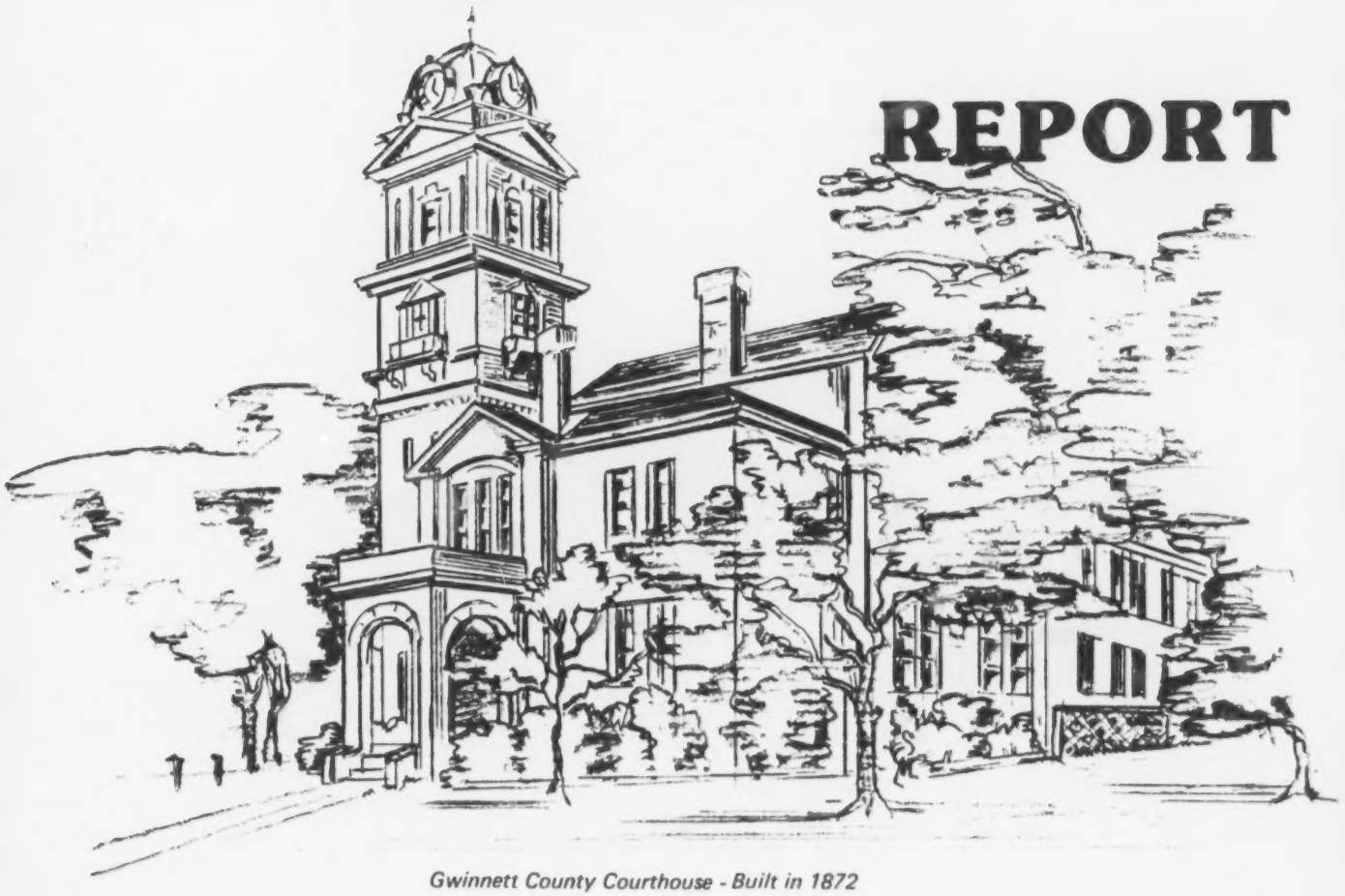
Georgia Department Of Revenue

1985

STATISTICAL REPORT



Gwinnett County Courthouse - Built in 1872

MARCUS E.COLLINS,Sr., Revenue Commissioner

Department of Revenue
State of Georgia
Atlanta 30334

Marcus E. Collins, Sr.
Commissioner

November 19, 1985

The Honorable Joe Frank Harris, Governor
and
Members of the General Assembly
State of Georgia
Atlanta, Georgia 30334

Governor and Members:

As required by law, I herewith submit to you the Statistical Report of the Department of Revenue for the fiscal year ending June 30, 1985.

Net collections for the fiscal year ending June 30, 1985, totaled $4,373,971,601.73 which was a $555,421,196.69 increase over the previous year. The cost of operation for the Revenue Department for the fiscal year 1985 was 1.06% of total collections for the year.

The goal of this Department is to provide for Georgia the fairest and most efficient Revenue Department in the country. Our continuing progress toward achieving this goal is directly attributable to the dedicated and quality work performed by our employees and the excellent cooperation we receive from you, your respective staffs, and our associated agencies.

Respectfully submitted,

Marcus E. Collins, Sr.
Commissioner

MEC:bf

An Equal Opportunity Employer

FOREWORD

Tax Data Available by County

Personal income tax returns have been tabulated by county and are shown on pages 24, 25 and 26 in Table 12. Table 13, beginning of page 27, shows sales and use tax collection with a growth index; assessed property value of the gross general digest, net general digest and public utility digest; and motor vehicles by major type. Table 14, beginning on page 32, presents the counties by population and the size or magnitude ranking using income, sales, motor vehicle, and property digest information found in the two preceeding tables. The four right hand columns give each county as a per capita amount so an alternate method of comparison can be made.

Tables 16 and 17 on pages 39 and 40 list the property tax millage rate by county in an alphabetic and numeric series. The alphabetic table 16 gives the reader a quick access to a given county's millage rate. Table 17 gives the reader a quick method of comparing a given millage rate numerically with the other counties.

Table 18 on page 41 displays the gross intangible tax assessment by county.

The Revenue Department research staff will furnish various statistics in line with present unpublished data not subject to disclosure law confidentiality.

Taxes administered by the Revenue Department:

SALES AND USE TAX

The Sales and Use tax was begun in March, 1951, in Georgia at the present 3% statewide rate. Georgia was the 30th state to use this tax source and there are presently 45 states using it. This tax has been one of the largest state revenue sources since it was adopted and presently produces one-third of the state-generated tax revenue.

An additional 1% was added in Fulton and DeKalb Counties as a dedicated revenue for the construction and operation of the Metropolitan Atlanta Rapid Transit Authority. More than one hundred and thirty-four million dollars were collected for M.A.R.T.A. in the past fiscal year by the Revenue Department. A 1% Local Option Sales Tax also generated three hundred and fifty two million dollars in revenue for 128 county governments, 364 municipal governments and seven county school districts during the past fiscal year.

The Sales and Use tax has been a consistent revenue source with only minor changes in the law since its inception. About 80% of the Georgia Personal Income is represented in the collections of this tax each year. Although this is an overall proportional tax, most people agree that it is slightly regressive in that lower income households spend a larger percentage of their income on items subject to the sales tax than do higher income households.

Sales and Use tax is shown by:

Commodity	pages	15, 16
County	"	27, 28, 29, 30, 31
County ranking, sales dollars	"	32, 33, 34, 35, 36, 37
Total Collections	"	1, 7, 8, 9, 10, 31

INDIVIDUAL INCOME TAX

The individual income tax was initiated in 1929 and for two years was assessed at one third of the federal rate. A graduated system was begun in 1931 and revised in 1937 to essentially the present graduated scale used by the Georgia joint filer today. Several refinements such as withholding, estimated tax, and new graduated schedules for certain types of filers have been introduced over the years.

This tax, unlike sales and motor fuel, was handicapped at creation and only allowed to tax the affluent incomes. The basic allowance (exemptions and deductions) relieved all but a small percentage of the Georgia families from paying state income taxes. With the inflationary rise of income, the basic non-taxable income allowances become a smaller percentage of this income so that today two-thirds of the Georgia families pay state income taxes.

Families with annual incomes below $6,000 do not owe personal income taxes and those above this level are subject to the 1% to 6% graduated tax scale. The 1983 returns show that 48% of the average Georgian's income was subject to an average 4.7% rate of income taxation for an effective tax rate of 2.3% of total personal income The 1964 effective tax rate was less than 0.7% with only 25% of the average Georgian's income being subject to a 2.7% average rate of taxation.

The individual income tax is considered to be "levered" because it changes 1.6 times the change of income activity. This leverage is shown as an "Income elasticity ratio" in the last column in Table H-4 on page 10.

Personal income tax information is shown by:

Total	pages	1, 8, 10, 17, 19
County	"	24, 25, 26
Gross income comparisons	"	32, 33, 34, 35, 36, 37
Charts	"	7, 9

MOTOR FUEL TAX

The Motor Fuel tax is the oldest major State tax presently in use. Georgia was one of ten states that adopted this tax source in 1921. Five states had initiated the use of Motor Fuel taxation in 1919 and 1920. All states (48 back then) began motor fuel taxation by 1929 and this was the largest state tax in Georgia and most other states until after World War II.

The motor fuel tax rate was increased by one cent a gallon in June, 1971, to 7½ cents for the first change in 16 years. A rate of 7 cents per gallon was in effect in January, 1950, so that in 30 years the rate has increased less than 8%.

After being the state's top revenue source for three decades, the new 3% sales tax pushed motor fuel back to number two during the 1950's and 1960's. The individual income tax, with its graduated scale and aided by an inflationary rise of incomes,finally relegated motor fuel to the number three position in the 1970's. In spite of its less lofty position on the team, this hard-working motor fuel tax generates as much state revenue today as the whole tax system could produce in the early 1950's.

Motor fuel taxes are presented on pages 1, 7, 8, and 18.

CORPORATE INCOME TAX

The corporation income tax was initiated in 1929 and for two years was assessed at one third of the federal rate. The rate was changed to: 4% in 1931; 5½% in 1937; 7½% in 1949 - 50 (temporarily); 5½% in 1951; 4% in 1955 with Federal taxes no longer deductible; 5% in 1964; and the present 6% went into effect in 1969.

The corporation income tax has been a major tax source since its inception by the state. It has been the fourth largest state revenue producer for over two decades. The battle for third largest state revenue producer has been won by the corporation income tax in four of the last six fiscal years over the old reliable motor fuel tax. A corporation license (or franchise) tax is administered in conjunction with the income tax program. Pages 1, 7, 8, 9, 10 and 36 show collections from corporation income tax and licensing.

TOBACCO TAXES

The taxation of cigars and cigarettes was begun in 1923 by Georgia. The rate on cigarettes had gradually increased to 5 cents a pack by 1955, in 1964 it was raised to 8 cents, and in March, 1971, to the present 12 cents a pack. Most states have increased cigarette taxes rapidly in the last 15 years so the Georgia rate has remained approximately average. The revenue from this tax is over 2% of the Department's collections and almost equals the combined state collections of liquor and beer. Pages 1, 7, 8, and 20 show detailed cigarette collection data.

LIQUOR,BEER AND WINE TAXES

The sale of alcoholic beverages was begun in the mid 1930's after Prohibition was repealed nationally. The local option concept prevails in Georgia in the licensing and sale of alcoholic beverages. This means that any city or county which wants to provide for the licensing of distilled spirits can do so only after holding a public election, to determine whether the citizens want it. If they don't, then the question is dropped for two years at which time another election may be held. If the vote indicates that the citizens do want to license the sale of spirits in their area, then sale and manufacture in the area is permitted, provided the manufacturer, wholesaler, or retailer has obtained a current valid license from the State Revenue Department, after obtaining all necessary licenses from the city or county in which the licensee will have his place of business. Alcoholic beverage collections are shown on pages 1, 7, 8, and 20.

MOTOR VEHICLE TAGS AND TITLES

The motor vehicle license law was initiated in 1910 and a title law was added in 1963. A title is to a motor vehicle what a deed is to a piece of real estate. The law requires you to secure a title at the time your vehicle is purchased.

Non-residents who move to Georgia permanently, as opposed to those who are merely sojourning, must purchase a Georgia tag within seven (7) days after establishing their residence in Georgia. Persons employed on a temporary basis in Georgia or just passing through are not required to register their vehicles if they remain in the state for less than 30 consecutive days. Military personnel are not required to register vehicles in Georgia as long as they display valid licenses from their home states. However they may purchase Georgia plates if they wish. Out-of-state students may use vehicles in Georgia without purchasing a Georgia tag, provided they display valid licenses from their home states.

Application for tags and/or decals for all vehicles, and payment for ad valorem taxes on the vehicles are made through the county tag agent. The county tag agent is the county tax commissioner or tax collector. The county tag agent issues all the tags or renewal decals except those for certain large trucks. These are issued by the Department of Revenue. Applications for title may be submitted to the county tag agent or to the Department of Revenue.

Each license tag application must be filed in the county of legal residence of the person who owned the vehicle on January 1. If the vehicle is used in connection with some established business enterprise located in another county, the license application must be filed in the county where the business is located. Motor vehicles owned by non-Georgia residents must be registered in the county where they are located.

By law, the tax collector or tax commissioner of each county is charged with the duties of tag agent. Any inquiries or needs concerning motor vehicle registration and licensing should be directed to the tag agent in your county. Application for a renewal decal on an existing tag must be made between January 1 and April 1 each year - the earlier the better. Motor vehicle information is shown on pages 1, 7, 8, 21, 27, 28, 29, 30 and 31.

PROPERTY TAX

The Property Tax Division oversees all forms of taxation with respect to real property, personal property, utilities, automobiles, intangible property, real property recording, property abandonment, and intangible property recording.

The ad valorem property tax is the primary source of revenue for local governmental units in Georgia, including cities, counties, and school districts. In addition, a small amount of property tax revenue goes into the State Treasury. County and city tax officials collect and administer the tax, but the State Revenue Commissioner exercises some supervisory authority to assure that the tax is administered uniformly throughout the state and in accordance with the law.

The ad valorem tax is based upon the "value" of the real and personal property which is subject to the tax. The tax rate, or "millage", in each county is set annually by the Board of County Commissioners or other governing authority of the taxing jurisdiction. A tax rate of "one mill" represents a tax liability of $1 per $1,000 of assessed value. The average county millage rate in 1984 was under 25 mills; the amount collected for the State in each county was only 1/4 of a mill. Pages 1, 8, 22 and 23 show collections from property taxation. Additional related property information is shown on county tables beginning on page 27.

UTILITIES

The ad valorem tax on public utilities is a centralized system operated by the Property Tax Division of the Revenue Department. There are 169 utility systems consisting of: 23 Railroad, 44 Telephone, 52 Electric, 2 Gas, 24 Municipal Gas, 6 Pipeline, and 18 Airlines Flight Equipment. Four basic factors are reviewed in arriving at assessment of utilities: Fair Market value of the System, Fair Market value in Georgia, Net Book Value, and the Average Income.

THIS REPORT PREPARED BY THE FOLLOWING:

Commissioner	**Marcus E. Collins, Sr.**	Cover and Charts	Marta Crane
Research Associate . . .	Paul Mangold	Composer	Ruth Nation

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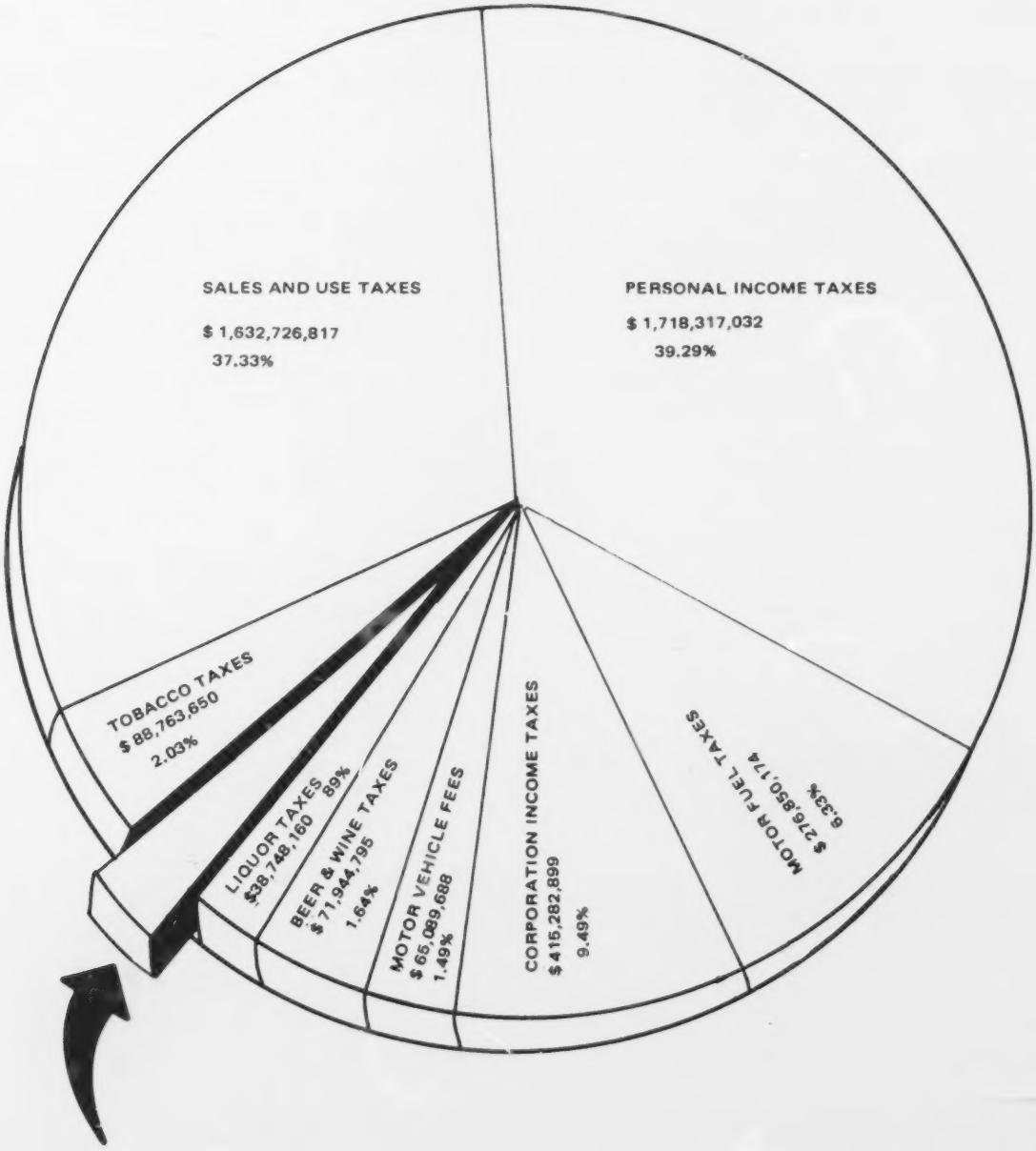
SOURCES OF THE REVENUE DEPARTMENT TAX DOLLAR
FISCAL YEAR ENDING JUNE 30, 1985
TOTAL $ 4,373,971,602



$ 66,248,388
1.51%
Estate - $ 15,561,897
Property - $ 13,946,110
Corp. Franchise - $ 12,268,789
Alcoholic Beverage License - $ 1,614,775
Motor Carrier Fees - $ 5,087,336
Other Licenses & Fees - $ 12,841,281
1% Sales Tax Coll. - $ 4,928,200

DIRECTORY

Georgia Department of Revenue
270 Washington Street
Trinity-Washington Building
Atlanta, Georgia 30334
Phone: (404) 656 + Appropriate Digits when calling from outside the State complex. When calling within the State complex, dial the digits listed below

ADMINISTRATIVE OFFICES

Commissioner, Room 410, Phone 4015
Deputy Commissioner, Room 410, Phone 4016
Administrative Deputy, Room 410, Phone 4003
Deputy for Tax Policy, Room 410, Phone 4016
Budget Officer, Room 401, Phone 4235
E.E.O. & Training, Room 424E, Phone 6708
Hearing Officer, Room 401, Phone 4233
Information, Room 434, Phone 4236
Internal Audit, Room 436, Phone 5628
Internal Investigation, Room 413-1, Phone 4230
Personnel, Room 411, Phone 4010
Payroll, Room 411, Phone 4013
Forms Design, Room 432, Phone 6668
Research, Room 401, Phone 4234

CENTRAL AUDIT DIVISION

Director, Room 327, Phone 4200
Supervisors, Room 327, Phone 4200
Audit Staff, Room 327, Phone 4322

ELECTRONIC DATA PROCESSING DIVISION

Director, Room 1616, West Tower, Phone 3750

FIELD SERVICES DIVISION

Director, Room 320, Phone 2363
Administrative Office, Room 315, Phone 4073
Taxpayer Assistance, Room 322, West Tower, Phone 4071
Returned Checks, Tucker, Phone 493-5678

REVENUE FIELD OFFICES

ALBANY - 2700 Palmyra Road	GIST	341-4241
Cal Williams, Manager, - P.O. Box BB		439-4241
ATHENS - 550 Hawthorne Avenue	GIST	241-6058
William L. Crowe, Manager, P.O. Box 1843		542-6058
AUGUSTA - 1054 Claussen Road	GIST	337-1874
Interstate West Office Park, Suite 310		737-1870
S. Wilson Folk, Manager, P.O. Box 11706		
COLUMBUS 307 - 15th Street, Room 215	GIST	259-7451
J. R. Webster, Manager, P.O. Box 1698		571-7451
ROME - 200 N. Fifth Avenue	GIST	231-6061
Bryan Ellis, Manager, P.O. Box 6004		295-6061
DOUGLAS - 111 N. Coffee Avenue	GIST	347-4270
Michael Forsyth, Manager, P.O. Box 918		384-1794
MACON - 2153 Vineville Avenue	GIST	321-6055
Tony Wood, Manager, P.O. Box 4368		744-6055
SAVANNAH - 6606 Abercorn Street	GIST	362-2140
Robert M. Goolsby, Manager, P.O. Box 13547		356-2140
TUCKER - 2082 East Exchange Place	GIST	230-5600
Harry L. White, Manager, Suite 120		493-5600

ALCOHOL AND TOBACCO TAX UNIT

Assistant Director, Room 320, Phone 4263
Licenses, Room 317, Phone 4262
Enforcement, North Region, Tucker, Suite 102
2082 East Exchange Place, Phone 493-5681
Enforcement, South Region, Macon
2153 Vineville Avenue, Phone 744-6059

INTERNAL ADMINISTRATION DIVISION

Director, Room 425, Phone 3405
Assistant Director, Room 414, Phone 4022
Procurement, Room 425, Phone 3489

INCOME TAX DIVISION

Director, Room 507, Phone 4095
Conferee, Room 507A, Phone 4170
Corporation Processing, Room 517, Phone 4191
Corporation Audit, Room 512, Phone 4165
Individual Operations, Room 532, Phone 4188
Office Audit, Room 527, Phone 4291
Withholding & Ind. Estimate, Room 504, Phone 4180
Claims Section, Room 532, Phone 6865
Review & Assessment, Room 532, Phone 4176
Trust & Estate Section, Room 514, Phone 7043
Refund Inquiry, Room 525, Phone 6286

MOTOR VEHICLE DIVISION

Director, Room 104, Phone 4156
Taxpayer Services, Room 113, Phone 4117
Title Information, Room 119, Phone 4100
Tag Information, Room 119, Phone 4100

PROPERTY TAX DIVISION

Director, Room 405, Phone 4240
Intangible Tax Section, Room 403, Phone 4247
Motor Vehicle Assessments, Room 405, Phone 4244
Real Estate Transfer, Room 405, Phone 4244
Unclaimed Property, Room 405, Phone 4244

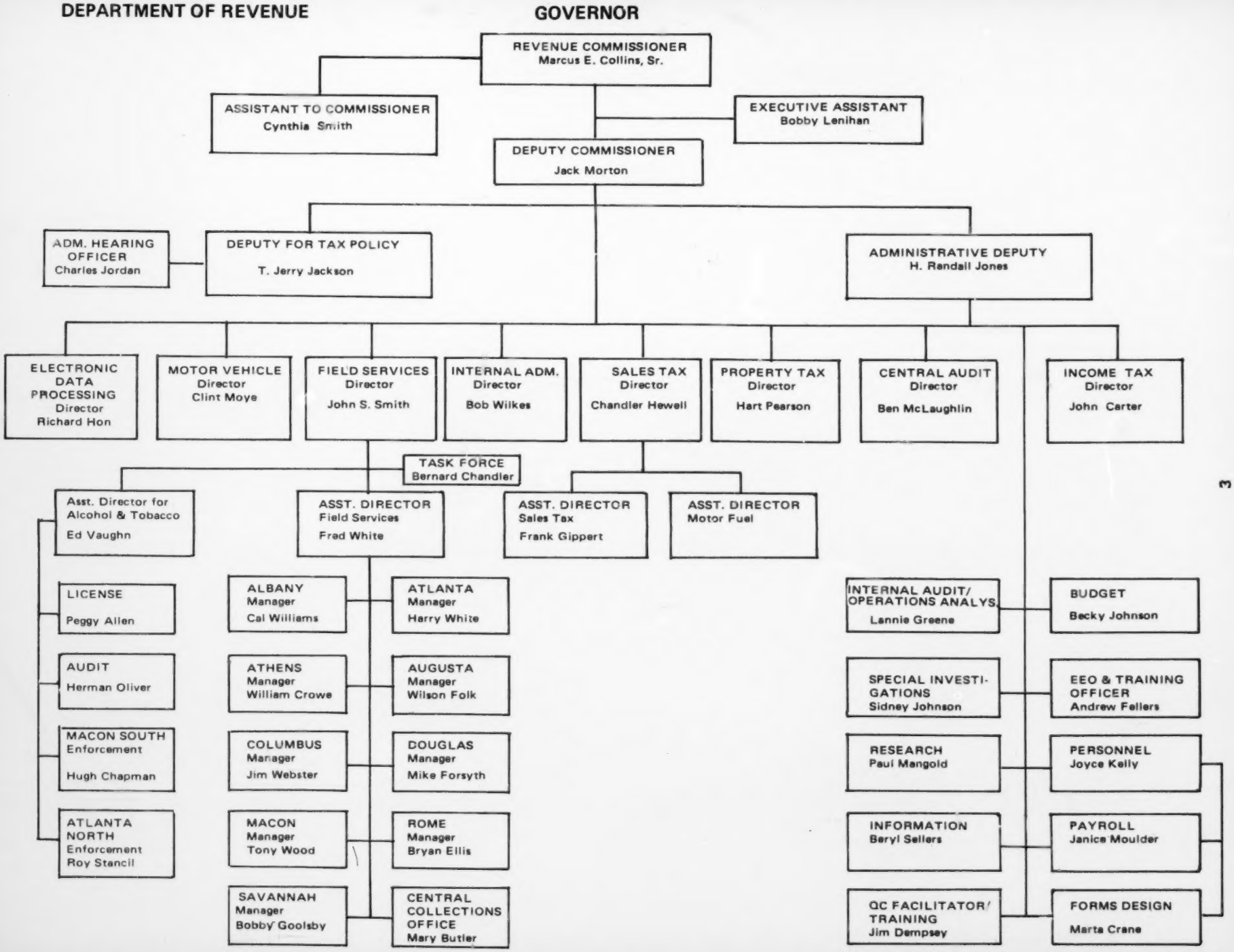
SALES AND USE TAX DIVISION

Director, Room 310, Phone 4060
Consultant, Room 309, Phone 4065
Contract Section, Room 306, Phone 4080
Post Audit Section, Room 305, Phone 4089

MOTOR FUEL TAX UNIT

Director, Room 417, Phone 4053
Licensing & Taxation Sect., Room 413, Phone 4057
Refund Section, Room 421C, Phone 4055
Truck Permits, Room 412, Phone 4058

DEPARTMENT OF REVENUE



ORGANIZATION OF THE DEPARTMENT OF REVENUE

In addition to the offices of State Revenue Commissioner and Deputy Revenue Commissioners, the principal organizational unit of the Department of Revenue is the "Division." The Department is currently organized into eight divisions with the following functions:

CENTRAL AUDIT

Utilizes a staff of professional tax specialists to audit tax accounts (Income, Sales, Motor Fuel and Alcohol). Audits are performed both within the State and throughout the Nation.

ELECTRONIC DATA PROCESSING

Maintains and enhances computer application programs and systems for all areas of tax administration of the Revenue Department. Develops new application programs as requested.

Provides primary data entry support for the individual income and intangible tax systems. Provides data entry back-up support to other tax systems.

FIELD SERVICES

Provides taxpayer information and assistance at nine regional office locations. Continuously examines taxpayer registrations, compliance with filing deadlines, and collects all delinquent accounts

Enforces all laws and regulations pertaining to the manufacture, possession, transportation, and sale of legal and illegal alcoholic beverages within the State. The Division is charged with licensing the sale of distilled spirits, malt beverages, wine, cigars, and cigarettes. It also has the responsibility for enforcing the Motor Fuel Tax laws. A criminal investigative staff performs specialized investigations, to include investigations to keep organized crime and other persons of bad character out of the industry in cooperation with other state and local enforcement agencies.

INCOME TAX

Administers the Income Tax laws imposed on net income of individuals, fiduciaries and corporations; administers the Corporation Occupation or License Tax. Issues regulations pertaining to Income Tax and manages all taxpayer protests and hearings.

INTERNAL ADMINISTRATION

Provides supporting services to other Divisions of the Department. Included are centralized processing cashiering and accounting activities, procurement and records management, mail handling, supplies and other support functions.

MOTOR VEHICLE

Issues license tags and certificates of title and records liens and security information on all vehicles registered in the State of Georgia. Provides information on all vehicles for local and state enforcement agencies.

PROPERTY TAX

Administers all laws and regulations with respect to Property Tax. This Division is charged with the overall supervision of the Ad Valorem tax including the approval of all county tax digests, the assessment of all public utility property, the preparation of the assessment manual for motor vehicle property and the administration of county property revaluation programs. This Division also administers the Intangible Tax, and the Real Estate Transfer Tax. Also this Division administers laws and regulations as set forth in the Unclaimed Property Act.

SALES AND USE TAX

Administers all laws for Sales and Use Tax. Issues regulations pertaining to Sales and Use Tax and manages all taxpayer protests, exemptions and hearings. Also administers the 1% MARTA and Local Option Sales Tax; separately accounts for the 3% sales and use tax on motor fuel.

Administers all laws for Motor Fuel Tax, Motor Carrier Fuel Tax, and Highway Use Tax. The Unit is charged with licensing Motor Fuel distributors and permitting motor carriers. Also, the Unit issues regulations and manages all taxpayer protests and hearings pertaining to Motor Fuel laws.

REVENUE HIGHLIGHTS FOR THE FISCAL YEAR ENDED JUNE 30, 1985

Collections by the Department of Revenue for the fiscal year totaled $4,373,971,602 for State purposes. In addition, the Department's Sales and Use Tax Division collected $487 million for distribution to MARTA and Local Option Districts.

The annual increase in collections of $555,421,196 easily surpassed the record dollar increase last year of $429,247,479. Table H-1 on the adjacent page shows the history of total collections by fiscal year. The combined increase during these past two years exceeded the $949,145,999 total collections of the Department in FYE 1971. More detailed information of the last two years of revenue increases is shown in Chart 1, page 7.

Two noteworthy changes in the Sales and Use Tax Act were effective on July 1, 1985. The exemption of prescription drugs, eyeglasses and contact lenses will reduce State revenue about fifteen million dollars in the current fiscal year and local sales tax revenue approximately one percent. A special one percent local tax was added to the complex Sales and Use Tax reporting system. The maximum combined rate of the general Sales and Use Tax Act is five percent, of which three percent is the statewide rate. No more than two percent from other sales tax categories can be added.

It is critically important that the Director of the Sales and Use Tax Division be notified as local option and special sales tax referendums are passed. Notification must be received by the Director no later than the first ten days of the calendar quarter preceding the calendar quarter collections are scheduled to begin.

A graphic presentation of the strong growth of personal income in Georgia during the 1980's is shown on four charts on pages 11 and 12. The per capita personal income continues to close the gap and is now within ten percent of the national average. Georgia's share of the United States total personal income pie has grown from a 1.62 percent slice in 1960 to a larger 2.22 percent slice in 1984. This income growth has been a direct enhancement to tax collection increases by the Georgia Department of Revenue.

Sales tax is reported with a revised 1977 index of change on two tables which in previous years were shown with a 1967 index. Table 2 on page 16 shows sales tax collections of ten groups. The 1984 index of 265 for the lumber, building, contractor group is the leader and is considerably above the 218 index shown for the total of all groups. The group, furniture and home furnishings, has the second highest index of 261 and relates directly to the increase in residential construction activity.

Table 13 beginning on page 27 show sales tax collection and a 1977 growth index by county. Gwinnett County index of 359 and Oconee County of 350 are the out front leaders of this growth parade. You will note several counties show growth rates considerably above the 218 index of the state sales total.

Historical data relating to the two other major tax systems are found on pages 17 and 22. Information on personal income reported on income tax returns is shown in table 3 on page 17. General property and public utility assessed values are shown in table 9 on page 22. Property taxation is the major tax source of the local governments and local education systems.

TABLE H-1 —NET REVENUE COLLECTIONS BY GEORGIA DEPARTMENT OF REVENUE FOR FISCAL YEARS ENDED IN 1939 THROUGH 1985

(Net of commissions and refunds)

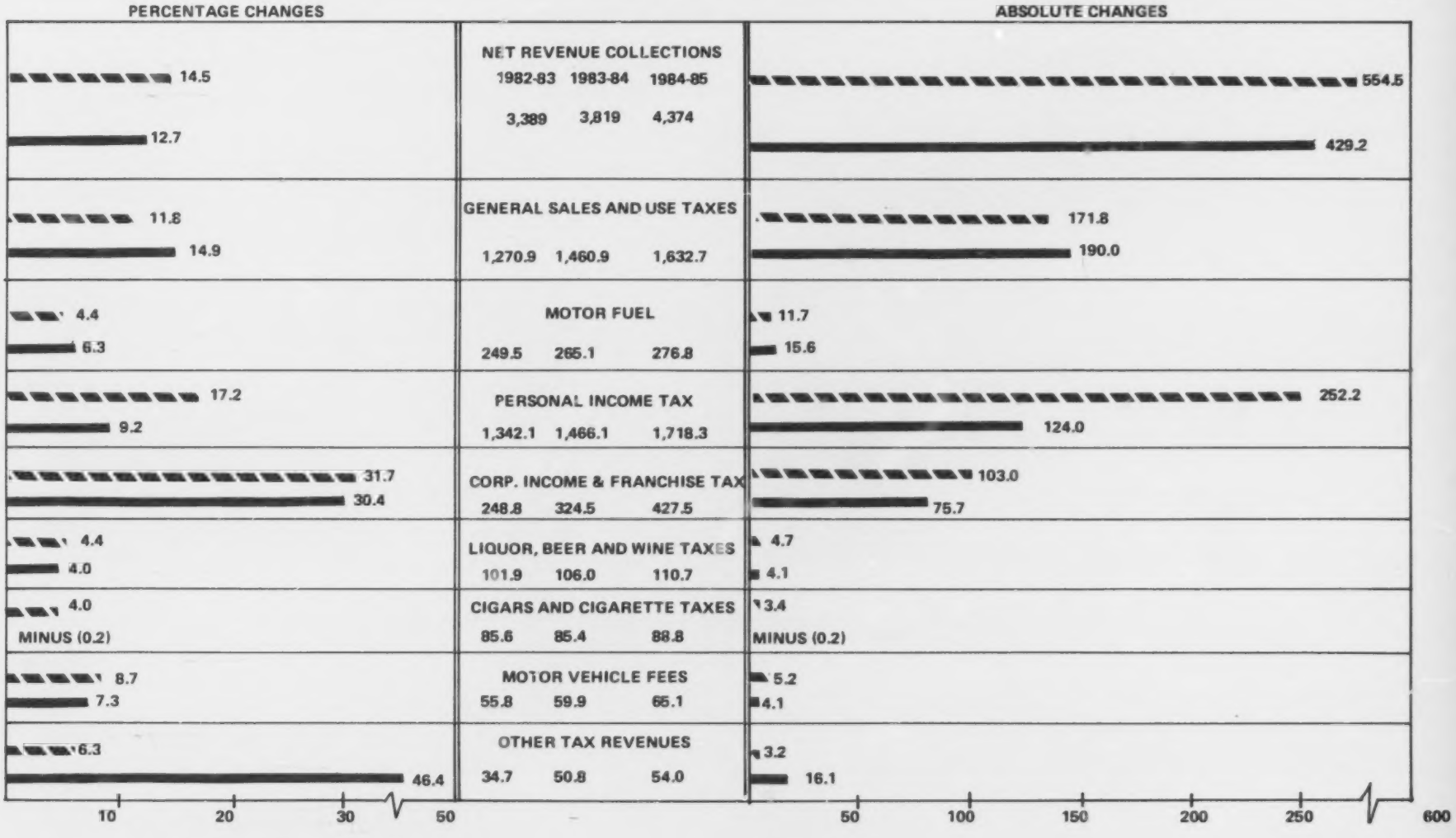
FISCAL YEAR	AMOUNT	FISCAL YEAR	AMOUNT	FISCAL YEAR	AMOUNT
1939	$ 40,861,239	1955	$ 226,226,195	1971	$ 949,145,999
1940	44,170,069	1956	283,154,154	1972	1,145,093,584
1941	40,379,613	1957	300,953,308	1973	1,298,983,504
1942	57,062,383	1958	303,086,565	1974	1,454,888,357
1943	55,258,565	1959	321,701,575	1975	1,485,596,516
1944	56,905,582	1960	352,008,363	1976	1,607,948,444
1945	58,347,067	1961	374,423,310	1977	1,826,490,242
1946	75,483,028	1962	383,717,913	1978	2,094,166,147
1947	92,519,170	1963	422,532,658	1979	2,353,857,341
1948	101,587,629	1964	468,242,593	1980	2,624,812,872
1949	102,947,474	1965	523,598,667	1981	2,911,453,072
1950	117,893,677	1966	585,583,839	1982	3,161,547,531
1951	145,306,177	1967	641,167,446	1983	3,389,302,926
1952	220,504,541	1968	703,269,838	1984	3,818,550,405
1953	210,038,057	1969	795,124,610	1985	4,373,971,602
1954	216,092,267	1970	904,279,429		

MONTHLY REVENUE DEPARTMENT COLLECTIONS

MONTH	FYE 1982	FYE 1983	FYE 1984	FYE 1985	FYE 1986
July	$ 202,044,947	$211,195,445	$ 223,621,148	$ 283,875,687	$ 333,428,533
August	276,254,012	283,085,622	301,847,643	360,573,600	392,731,514
September	282,811,583	297,874,147	323,816,622	393,668,139	429,844,710
October	229,664,961	245,797,854	275,537,918	317,686,167	344,149,885
November	266,357,050	285,582,342	320,935,132	360,907,851	
December	246,472,301	268,845,385	303,239,151	348,245,109	
January	285,417,450	310,824,668	360,229,668	405,621,310	
February	232,855,475	256,495,240	291,519,328	342,979,881	
March	223,394,727	233,353,426	263,516,938	293,212,518	
April	304,960,560	338,776,776	381,848,311	440,335,598	
May	303,082,671	327,874,436	381,946,321	437,196,212	
June	309,374,729	336,123,390	394,805,303	389,252,914	

SOURCE: Controller's Office, Georgia Department of Revenue

CHART 1.—CHANGES IN MAJOR STATE TAX REVENUES, REVENUE DEPARTMENT, FISCAL YEARS ENDED IN 1983, 1984 AND 1985
(Dollars Amounts in Millions)



* CHANGES WERE COMPUTED FROM UNROUNDED FIGURES

LEGEND

FYE 1984 TO FYE 1985

FYE 1983 TO FYE 1984

TABLE H-2.--NET REVENUE COLLECTIONS BY KIND OF TAX, GEORGIA DEPARTMENT OF REVENUE FOR FISCAL YEARS ENDED IN 1983, 1984 AND 1985

(Net of Commissions and Refunds (1))

		Dollar amounts for fiscal years ending June 30		
		1983	1984	1985
Motor fuels	(2)	249,323,949.54	264,601,335.68	277,312,442.68
Cigar and cigarette		85,597,107.61	85,399,349.62	88,763,649.51
Liquor		37,790,088.05	38,361,446.12	38,748,159.72
Beer		52,372,619.95	55,100,650.01	58,310,270.16
Wine		11,711,654.75	12,492,722.86	13,634,525.09
SELECTIVE SALES TAX		436,795,419.90	455,955,504.29	476,769,047.16
GENERAL SALES AND USE TAXES	(4)	1,270,928,176.76	1,460,905,430.06	1,632,726,816.52
PERSONAL INCOME TAXES		1,342,051,179.42	1,466,065,619.19	1,718,317,032.50
Financial Institutions occupation tax			2,474,224.30	2,968,413.89
Corporation license (franchise taxes)		10,014,951.66	10,986,582.07	12,268,788.93
Corporation income taxes		238,833,935.11	313,486,094.63	415,282,899.47
CORPORATION INCOME AND LICENSE TAXES		248,848,886.77	326,946,901.00	430,520,102.29
License tags	(3)	51,083,635.73	54,352,537.42	58,601,157.23
Title registration fees		4,711,979.50	5,512,385.00	6,488,530.30
MOTOR VEHICLE FEES		55,795,615.23	59,864,922.42	65,089,687.53
ESTATE TAXES		11,864,524.03	13,715,897.76	15,561,896.55
General Property digest (real and tangible personal)		12,290,513.96	13,156,340.68	11,364,169.66
Public utilities, ad valorem tax		1,145,065.44	1,256,398.02	1,457,301.77
Public Service Commission (utility fees)		559,581.19	559,756.84	560,120.31
Intangible property tax		60,737.99	59,804.79	83,556.82
Intangibles, recording fees		132,249.52	216,830.84	248,750.23
Interest and other property tax revenues		101,269.61	128,121.75	232,211.06
PROPERTY TAXES		14,289,417.71	15,377,252.92	13,946,109.85
Fuel (mileage tax)	(2)	148,950.67	479,098.88	(-) 462,269.08
Motor fuel truck fees		1,950,389.38	2,247,773.17	2,397,364.37
Highway use tax		847,786.75	1,642,024.26	2,689,971.83
MOTOR CARRIERS, TAXES AND FEES		2,947,126.80	4,368,896.31	4,625,067.12
Liquor dealers, licenses		389,150.00	436,350.00	375,125.00
Beer dealers, licenses		714,150.00	749,975.00	719,825.00
Cigar and cigarette dealers, licenses		24,360.00	9,850.00	12,530.00
Wine dealers, licenses		485,325.00	534,725.00	519,825.00
Motor fuel distributors' fees		7,100.00	6,970.00	7,505.00
Contractors fees		4,080.00	5,110.00	4,960.00
Property transfer fees		43,070.92	80,907.93	94,250.97
Local Sales Tax 1% collection fees		3,254,620.16	4,437,572.30	4,928,199.95
Other collections		860,723.31	9,088,520.86	9,753,621.29
OTHER TAXES OR FEES		5,782,579.39	15,349,981.09	16,415,842.21
TOTAL NET REVENUE COLLECTIONS		3,389,302,926.01	3,818,550,405.04	4,373,971,601.73

(1) Commissions authorized by law for collecting and assessing totaled $45,336,405.86 in FYE 1983, $51,287,195.18 in FYE 1984 and $56,638,476.89 in FYE 1985. Refunds paid through the Department of Administrative Services totaled $254,703,687.93 in FYE 1983, $355,831,370.71 in FYE 1984 and $356,687,207.01 in FYE 1985.

(2) Amounts for motor carrier fuel (mileage) tax are included in "motor fuel taxes" amounts shown in Chart 1.

(3) Total excludes accounts receivable (law allows the purchase of certain tags on a quarterly installment basis).

(4) Total includes Motor Fuel Sales Tax of $101,155,521.11 in FYE 1983, $103,744,666.27 in FYE 1984 and $103,655,198.05 in FYE 1985.

Chart 2.—TEN–YEAR TREND IN GEORGIA'S TOTAL STATE TAX REVENUES BY MAJOR SOURCE
(Fiscal year ended June 30 of year shown)

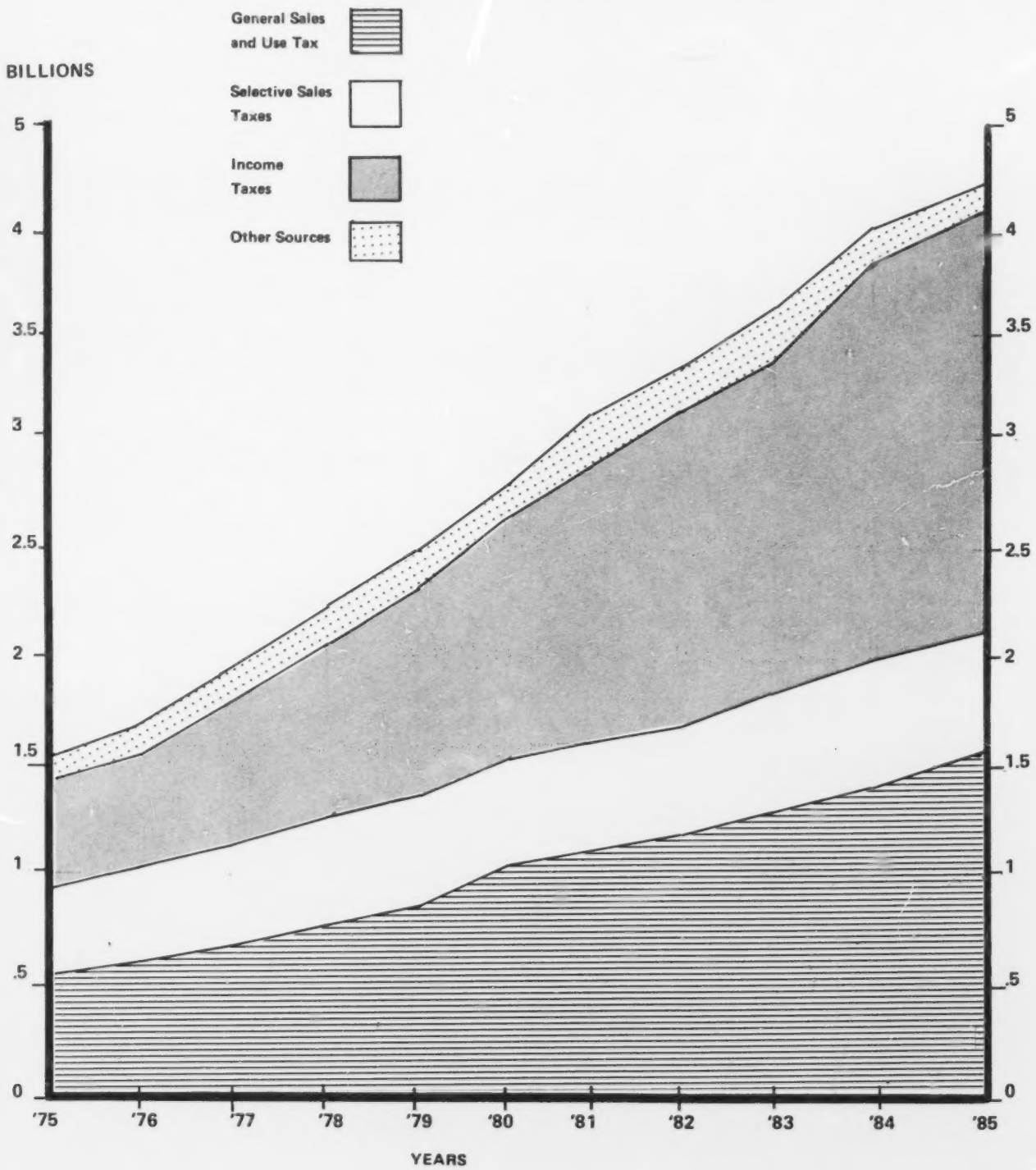


TABLE H-3.—TREND IN GEORGIA'S TOTAL STATE TAX REVENUES BY MAJOR SOURCE

1975 – 1985
(Millions of dollars)

Fiscal Year	Department of Revenue	Other Agencies	Grand Total (1)	Breakdown of grand total by major source			
				General Sales and use	Selective Sales Taxes	Income Taxes (2)	Other Taxes or Fees
1975	1,485	60	1,545	564	412	493	76
1976	1,607	65	1,672	619	425	546	82
1977	1,826	75	1,901	686	446	673	96
1978	2,094	85	2,179	791	480	807	100
1979	2,354	89	2,443	892	497	955	99
1980	2,625	97	2,721	1,006	497	1,112	106
1981	2,911	103	3,014	1,108	497	1,289	120
1982	3,162	114	3,276	1,189	503	1,451	133
1983	3.389	110	3.499	1,271	507	1,581	140
1984	3,819	126	3,945	1,461	537	1,780	167
1985	4,374	142	4,516	1,633	568	2,134	181
1975	96.1%	3.9%	100%	36.5%	26.7%	31.9%	4.9%
1985	96.9%	3.1%	100%	36.2%	12.6%	47.2%	4.0%

(1) Because of rounding, detail may not add to totals; percentages computed from unrounded figures.
(2) Since January 1966 corporation license taxes have been reported on a combined form with corporation income taxes and, because of reporting errors, a precise separation is not available.

TABLE H-4.—COMPARATIVE TRENDS IN GEORGIA'S PERSONAL INCOME AND STATE INCOME TAX RECEIPTS, 1970 TO 1985.

Fiscal Year ending June 30 (1)	Total personal income		Personal income tax receipts		"Income elasticity ratio" (2)
	Amount (millions of $)	Change from prior year (%)	Net amount ($1,000)	Change from prior year (%)	
1970	14,338	12.4	164,553*	18.2	1,468
1971	15,453	7.8	183,353	11.4	1,462
1972	16,613	7.5	232,785*	27.0	3,600
1973	18,761	12.9	285.091	22.5	1,744
1974	21,157	12.8	340,705	19.5	1.523
1975	23,156	9.4	373,454	9.6	1,021
1976	24,734	6.8	413,188	10.6	1,559
1977	27,576	11.5	495,616	20.0	1,739
1978	30,358	10.1	604,084	21.9	2,169
1979	35,324	16.4	729,479	20.8	1,268
1980	39,773	12.6	872,836	19.7	1.563
1981	44,081	10.8	1,037,181	18.8	1.741
1982	49,983	13,4	1,181,832	13.9	1.037
1983	54,363	8.8	1,342,051	13.6	1.544
1984	59,698	9.8	1,466,066	9.2	.939
1985	67,416	12.9	1,718,317	17.2	1.333

*Excludes "windfall" of $20,462,636 to keep from distorting series in 1970 and $7,110,000 in 1972.
(1) Personal income amounts are for immediately preceding calendar year.
(2) Ratio of the percentage change in tax receipts to percentage change in personal income. This is a measure of the sensitivity of personal income tax revenue to changes in personal income. A ratio of 1,000 would indicate identical rates of change for income and tax yields.

Sources: U. S. Department of Commerce, Office of Business Economics; and Georgia Department of Revenue.

CHART 3

GEORGIA AND SOUTHEAST

PER CAPITA PERSONAL INCOME AS A PERCENT OF UNITED STATES

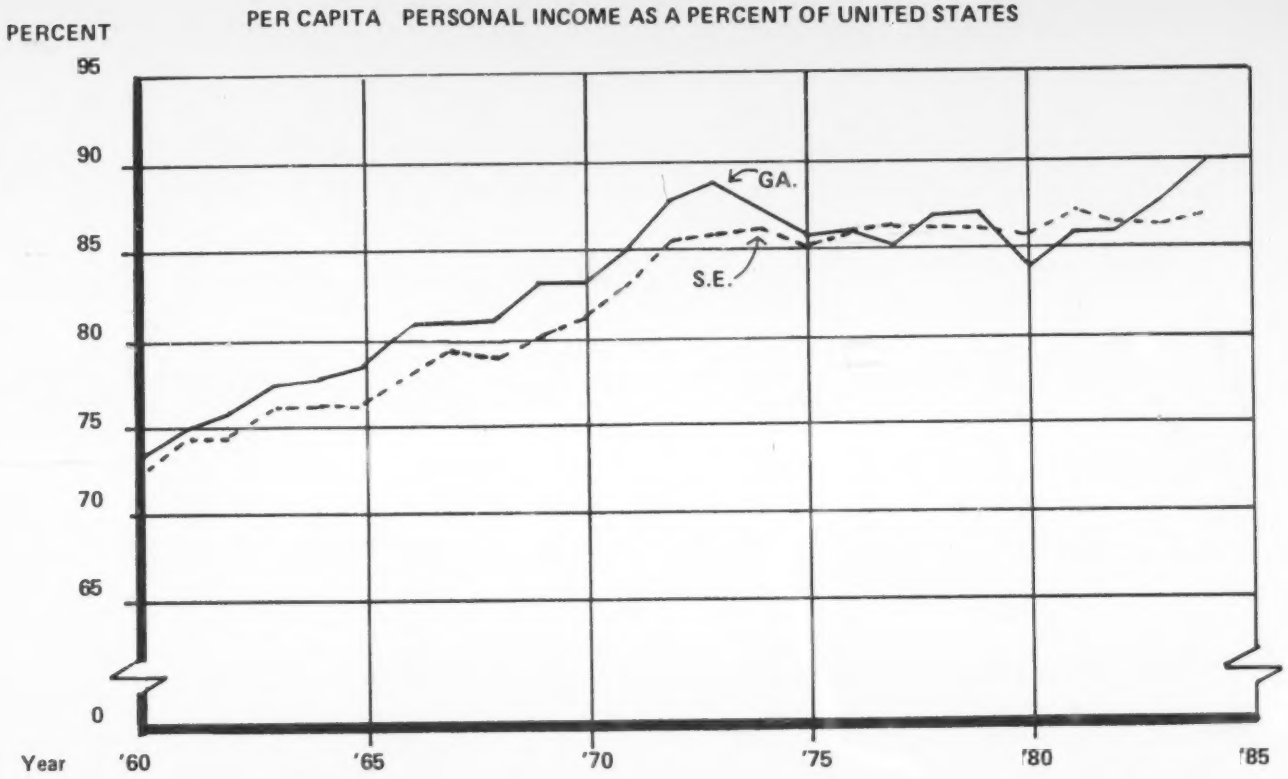
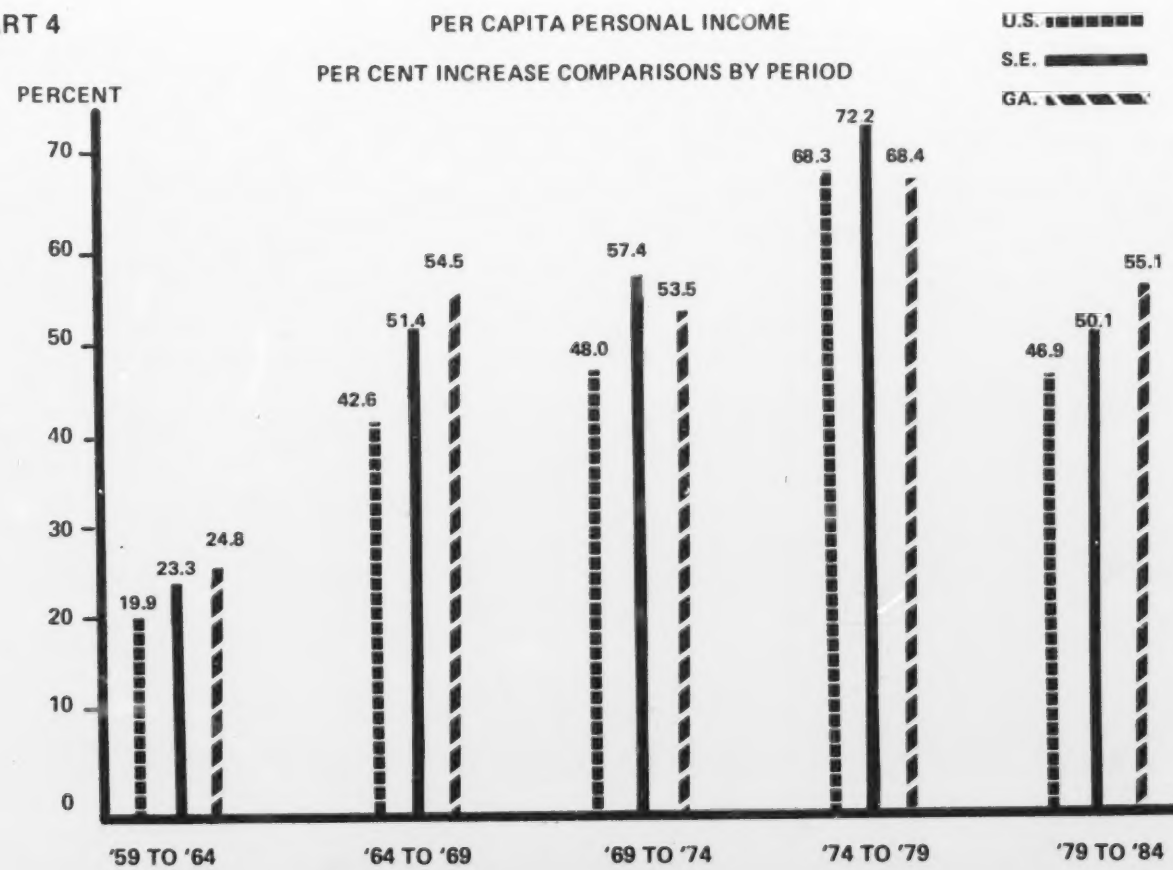


CHART 4

PER CAPITA PERSONAL INCOME

PER CENT INCREASE COMPARISONS BY PERIOD



SOURCE: April 1985 Survey of Current Business

CHART 5

TOTAL PERSONAL INCOME AS A PERCENT OF UNITED STATES

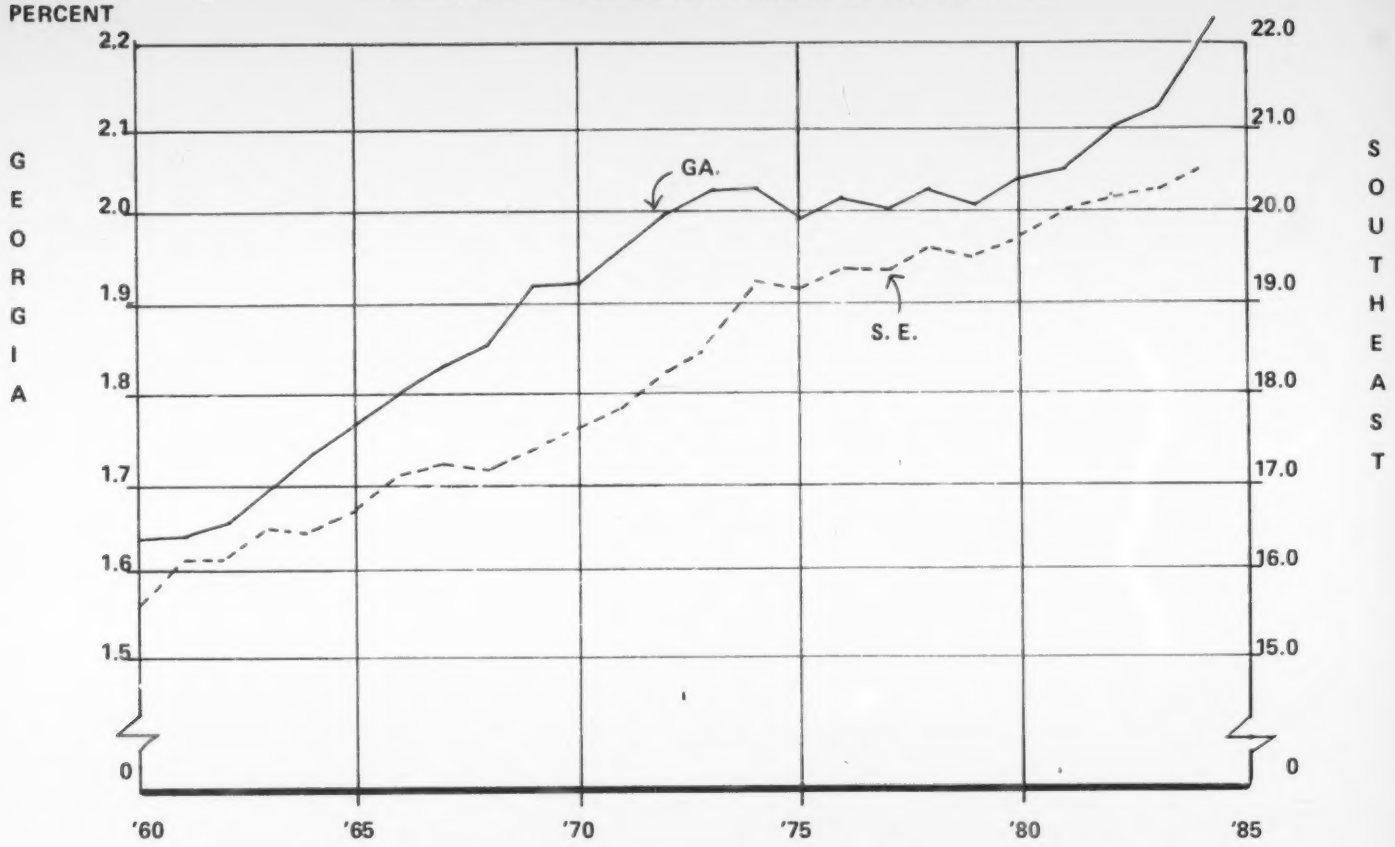
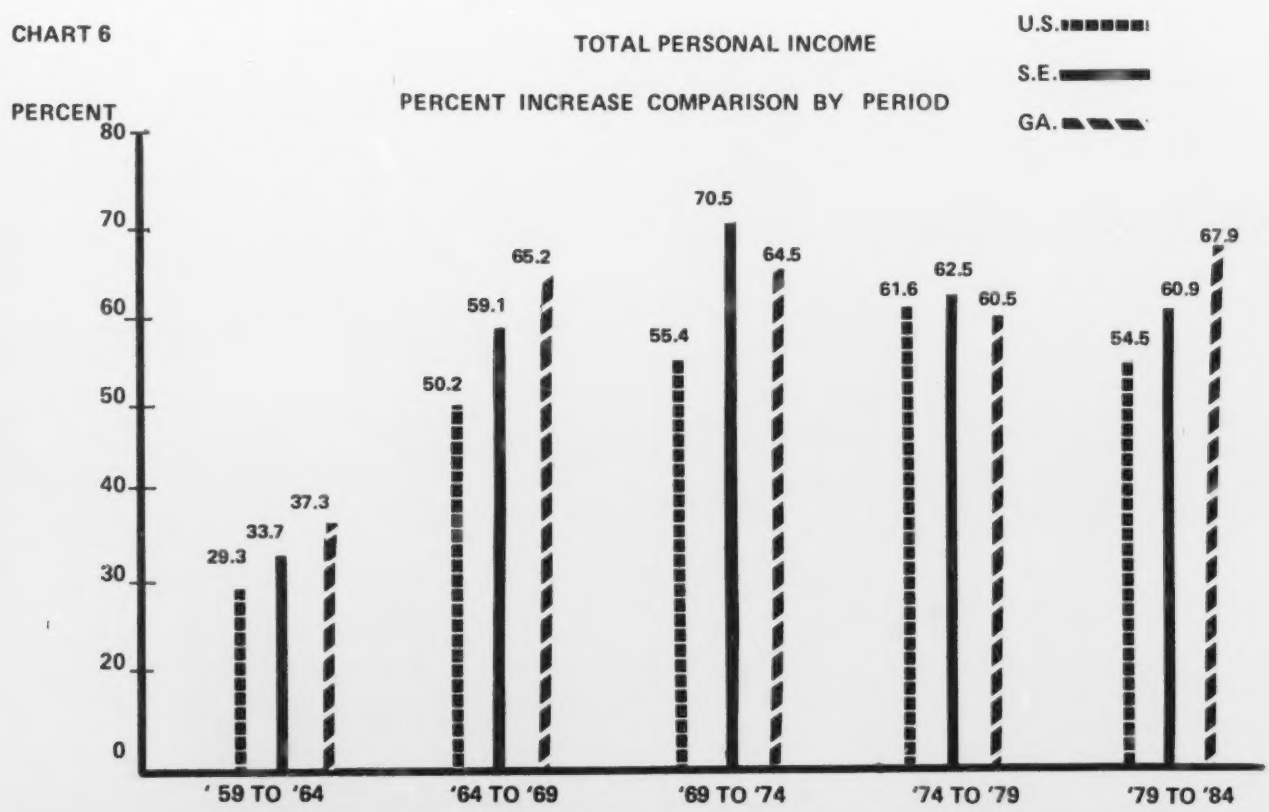


CHART 6

TOTAL PERSONAL INCOME

PERCENT INCREASE COMPARISON BY PERIOD

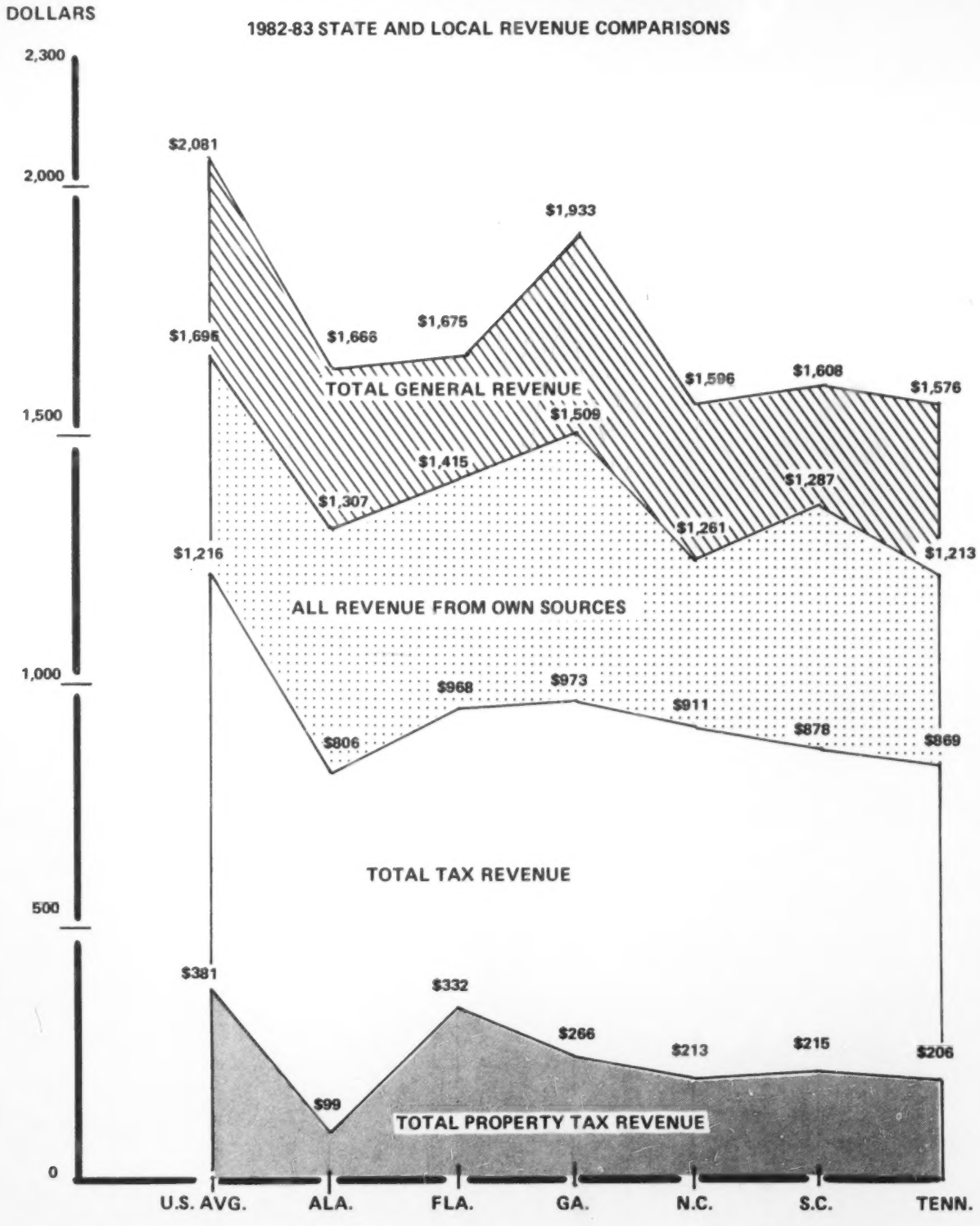


SOURCE: April 1985 Survey of Current Business

CHART 7

PER CAPITA AMOUNTS OF SELECTED ITEMS

1982-83 STATE AND LOCAL REVENUE COMPARISONS

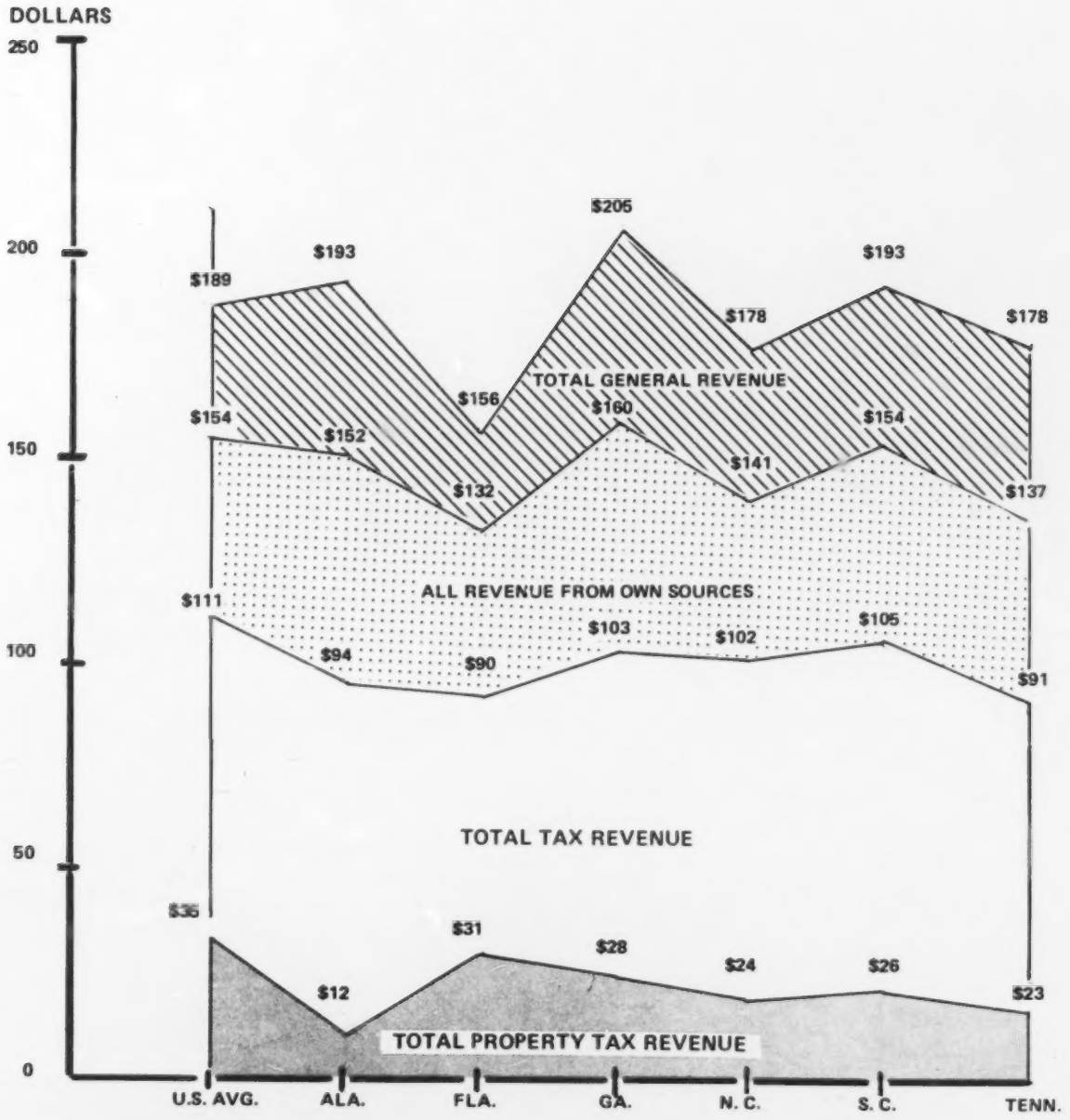


SOURCE: GOVERNMENT FINANCES / GF 83 NO. 5 – BUREAU OF THE CENSUS

CHART 8

GENERAL REVENUE PER $1,000 OF PERSONAL INCOME

1982-83 STATE AND LOCAL REVENUE COMPARISONS



SOURCE: GOVERNMENT FINANCES / GF – 83 NO. 5 – BUREAU OF THE CENSUS

Table 1. — SALES AND USE TAX REVENUES BY BUSINESS GROUP, FISCAL YEAR ENDED JUNE 30, 1985

(Because of rounding, detail may not add to totals)

TOTAL ALL GROUPS	$ 1,630,851,327
Accounting adjustments net	1,875,490
TOTAL "NET" COLLECTIONS	1,632,726,817
Vendor's discounts	48,305,799
Adjusted total revenue	1,681,032,615

NOTE; Data is for 3% State rate, excludes 1% for local areas.

TABLE 2.—ADJUSTED GROSS SALES AND USE TAX RECEIPTS* BY BUSINESS GROUP, 1984 WITH INDEX OF CHANGE

(CALENDAR YEARS OF BUSINESS ACTIVITY)

BUSINESS GROUP	SALES TAX ($)	USE TAX ($)	INDEX (1977 = 100)					
			SALES TAX			USE TAX		
			1982	1983	1984	1982	1983	1984
Food	335,363,505	3,065,705	172	187	208	200	243	290
Apparel	38,009,226	149,855	166	184	205	354	730	354
General Merchandise	211,567,712	3,602,659	150	166	192	214	222	282
Automotive	284,966,311	4,173,478	155	178	202	130	114	209
Furniture, home furnishings, etc.	85,090,477	3,578,124	183	213	261	202	173	521
Lumber, building, contractors	103,796,091	12,235,501	213	281	365	56	60	74
Services	103,553,843	3,435,884	177	194	230	228	323	317
Manufacturers	60,737,902	45,177,019	161	168	200	178	178	218
Utilities (including transportation)	149,923,864	73,141,117	198	216	237	199	203	235
All other (Miscellaneous)	76,993,569	10,998,131	174	194	228	100	110	169
TOTAL	1,450,002,501	159,557,473	169	190	218	155	160	197

*Adjusted gross sales tax receipts relate directly to taxable sales in Georgia by Georgia firms. Gross use tax receipts relate directly to taxable purchases by Georgia firms from suppliers outside Georgia. The above tax amounts represent three percent of gross taxable sales (or purchases), with adjustments for vendors compensation paid, penalty and interest payments, refunds, returned checks, overpayments, and underpayments.

TABLE 3 – GROWTH TREND OF PERSONAL INCOME TAX

Year of Earnings	Number of Returns	Adjusted Gross Income Reported	Taxable Income Reported	Tax Liability
1969	1,478,738	10,048,388,267	4,942,907,038	143,120,997
1970	1,546,254	10,985,459,931	5,575,830,721	164,697,460
1971	1,339,440	12,138,910,182	5,725,852,003	195,576,948
1972	1,438,067	14,164,826,058	7,147,540,387	253,680,538
1973	1,478,586	14,859,857,353	7,892,306,717	288,763,782
1974	1,565,501	16,819,133,491	9,263,429,282	348,955,287
1975	1,564,756	17,476,066,428	9,718,161,440	371,686,108
1976	1,652,395	19,603,356,335	11,395,151,806	449,918,680
1977	1,725,254	21,549,295,562	13,186,306,090	534,564,434
1978	1,809,689	24,463,751,255	15,438,847,299	648,023,769
1979	1,898,767	27,647 850,110	18,025,369,427	781,341,881
1980	1,949,947	30,808,901,457	20,647,277,254	918,162,124
1981	2,022,019	34,254,338,431	23,429,341,151	1,068,935,896
1982	2,037,512	36,730,568,217	25,559,712,006	1,198,733,931
1983	2,100,137	40,189,744,005	28,255,634,758	1,345,337,541

NUMERICAL INCREASE ANNUALLY

Year of Earnings	Number of Returns	Adjusted Gross Income Reported	Taxable Income Reported	Tax Liability
1970	67,516	937,071,664	632,923,683	21,576,463
1971	206,814	1,153,450,251	150,021,282	30,879,488
1972	98,627	2,025,915,876	1,421,688,384	58,103,590
1973	40,519	695,031,295	744,766,330	35,083,244
1974	86,915	1,959,276,138	1,371,122,565	60,191,505
1975	745	656,932,937	454,732,158	22,730,821
1976	87,639	2,127,289,907	1,676,990,366	78,232,572
1977	73,359	1,945,939,227	1,791,154,284	84,645,754
1978	84,435	2,914,455,693	2,252,541,209	113,459,335
1979	89,078	3,184,098,855	2,586,522,128	133,318,112
1980	51,180	3,161,051,347	2,621,907,827	136,820,243
1981	72,072	3,445,436,974	2,782,063,897	150,773,772
1982	15,493	2,476,229,786	2,130,370,855	129,798,035
1983	62,625	3,459,175,788	2,695,922,752	146,603,610

PERCENTAGE INCREASE ANNUALLY

Year of Earnings	Number of Returns	Adjusted Gross Income Reported	Taxable Income Reported	Tax Liability
1970	4.56%	9.33%	12.80%	15.08%
1971	13.38%	10.49%	2.69%	18.75%
1972	7.36%	16.68%	24.82%	29.70%
1973	2.82%	4.91%	10.42%	13.83%
1974	5.88%	13.19%	17.37%	20.84%
1975	0.05%	3.91%	4.91%	6.51%
1976	5.60%	12.17%	17.26%	21.05%
1977	4.42%	9.93%	15.72%	18.81%
1978	4.89%	13.52%	17.08%	21.22%
1979	4.92%	13.02%	16.53%	20.57%
1980	2.69%	11.43%	14.55%	17.51%
1981	3.70%	11.18%	13.47%	16.42%
1982	0.77%	7.23%	9.09%	12.14%
1983	3.07%	9.42%	10.55%	12.23%

NOTE: Returns are filed the year after earning. Statistical data is available the year after returns are filed.

Table 4.—MOTOR FUELS AND MOTOR CARRIERS: DETAILED REVENUE DATA FOR FISCAL YEAR ENDED IN 1985

MOTOR FUELS

GROSS TAXABLE GALLONAGE BY PRODUCT (1,000 G)	
Gasoline	3,085,880
Diesel fuel	593,473
Liquefied	13,477
Gasohol	3
Total, motor fuels	3,692,833
TAX REVENUES BY PRODUCT (DOLLARS)	
Gross collections	
Gasoline	231,533,016.75
Diesel fuel	48,406,749.00
LPG	1,009,780.00
Gasohol	133.00
Subtotal	280,949,678.75
Penalties and interest	235,079.33
Total	281,184,758.08
COMMISSIONS DEDUCTED BY DEALERS AND DISTRIBUTORS	
Gasoline	1,698,401.94
Diesel fuel	342,004.00
LPG	6,636.00
Gasohol	1.00
Total	2,047,042.94
REFUNDS AND OTHER ACCOUNTING ADJUSTMENTS	1,825,272.46
Tax revenue, motor fuels, net of commissions and refunds	277,312,442.68

MOTOR CARRIERS

SOURCE AND AMOUNT OF REVENUE (DOLLARS)	
Motor carrier fuel (mileage) tax	
Gross tax receipts	3,246,707.17
Interest and penalties	343,387.91
Subtotal	3,590,094.08
Adjustments (refunds, etc.)	4,052,363.16
Net receipts, mileage tax	- 462,269.08
MOTOR FUEL TRUCK REGISTRATION FEES	
Gross fees, 1984 decals	1,348,722.00
Gross fees, 1985 decals	315,051.00
Subtotal	1,663,773.00
Adjustments, net	733,591.37
Net receipt, motor fuel truck fees	2,397,364.37
MOTOR CARRIERS HIGHWAY USE TAX	
Truck and trailer registration fees	1,310,217.00
Highway and use trips fees	1,366,388.18
Adjustments, net	13,366.65
Net receipts, highway use tax	2,689,971.83
Total net receipts motor carriers tax and fees	4,625,067.12
MOTOR FUEL DISTRIBUTORS	
Net receipts, motor fuel distributors' fees	7,505.00

TABLE 5 — GEORGIA PERSONAL INCOME TAX — RETURNS BY INCOME CLASS -- 1983 INCOME

GA AGI	NO RETS.	% TOT RETS	NET TAXABLE INC.	% TOTAL NTI	AVERAGE NTI	TOTAL TAX	AVG. TAX	NO. DEP.
OVER 100,000	17,253	.8	2,448,356,116	8.7	141,909.01	154,849,118	8,975.20	32,323
OVER 50,000	98,766	4.7	4,782,971,694	16.9	48,427.31	264,143,796	2,674.44	155,549
OVER 30,000	310,591	14.8	8,579,129,251	30.4	27,621.95	436,098,437	1,404.09	429,394
OVER 25,000	147,488	7.0	2,813,279,597	10.0	19,074.63	132,131,834	895,88	181,289
OVER 20,000	176,966	8.4	2,647,701,317	9.4	14,961.64	116,145,754	656.32	196,306
OVER 15,000	224,502	10.7	2,434,620,745	8.6	10,844.54	95,132,757	423.75	217.472
OVER 14,000	54,739	2.6	470,918,646	1.7	8,602.98	16,825,346	307.37	48,437
OVER 13,000	58,599	2.8	463,924,636	1.6	7,916.94	15,643,708	266.96	50,642
OVER 12,000	60,895	2.9	435,701,958	1.5	7,154.97	14,102,888	231.59	51,555
OVER 11,000	64,441	3.1	416,031,246	1.5	6,456.00	12,692,351	196,96	52,643
OVER 10,000	67,759	3.2	388,560,750	1.4	5,734.45	11,160,758	164.71	53,054
OVER 9,000	69,875	3.3	344,177,187	1.2	4,925.61	9,157,864	131.06	52,936
OVER 8,000	73,303	3.5	300,355,369	1.1	4,097.45	7,573,095	103.31	52,906
OVER 7,000	72,530	3.5	233,571,227	.8	3,220.34	5,131,838	70.75	49,738
OVER 6,000	69,701	3.3	167,474,931	.6	2,402.76	3,249.095	46.61	43,914
OVER 5,000	67,157	3.2	114,885,334	.4	1,710.70	1,983,230	29.53	35,084
OVER 4,000	65,977	3.1	68,656,359	.2	1,040.61	1,591,419	24.12	29,099
OVER 3,000	63,080	3.0	34,609,942	.1	548.67	309,773	4.91	20,625
OVER 2,000	58,942	2.8	5,829,686	.0	98.91	127,020	2.15	15,045
OVER 1,000	55,724	2.7	2,645,596	.0	47.48	48,502	.87	10,702
TO 1,000	221,849	10.6	1,102,233,171	3.9	4,968.39	47,238,968	212.93	121,615
TOTALS	2,100,137		28,255,634,758		13,454.19	1,345,337,541	640.60	1,900,327

COUNTY NO TOT — STATISTICS FOR 1983 - SECTION 1 - BY COUNTY

TITLE OF FIELD	NUMBER	$ AMOUNT
FED. AGI	1980,355	40,491,796,019
ADJ TO FED	34,559	131,625,294
ADJ TO FED	363,835	427,300,151 CR
GA. AGI	1980,191	40,189,744,005
DEDUCTIONS	1984,795	7,704,217,465
ITEMIZED	730,483	5,114,508,263
WITHHELD	1816,168	1,293,518,240
CR FROM EST	117,799	156,730,876
LOW INC CR	40,459	767,377
TOTAL CREDIT	1911,281	1,464,688,107
NO. G2S FOUND	2450,343	
NO DEPENDS	1900,327	
TP OVER 65	167,537	
ADJUSTMENTS	29,677	2,965,955

FOR OTHER YRS.	NUMBER	$ AMOUNT
TOTAL RETURNS	29,525	
TOTAL TAX	9,960	2,462,305
TOTAL WITHHELD	21,814	11,802,865
TOTAL PENALTY	9,211	570,799
TOTAL INTEREST	9,178	441,326

	RESIDENT RETS	NON–RES RETS
JOINT	989,062	46,802
SEPARATE	24,968	2,359
SINGLE	768,341	18,003
HEAD-3000	229,515	4,393
HEAD-1500	16,455	921

Table 6.—DETAILS OF REVENUE FROM SELECTIVE EXCISE TAXES AND BUSINESS LICENSE FEES, FISCAL YEAR ENDED IN 1985

SOURCE OF REVENUE	AMOUNT
BEER	
Beer taxes	$ 58,064,278.65
Fines and forfeitures	245,991.51
Total	58,310,270.16
CIGAR AND CIGARETTE	
Stamp sales	86,833,296.72
Additional tax	1,761,500.91
Fines and forfeitures	168,851.88
Total	88,763,649.51
LIQUOR	
Stamp sales	38,566,857.39
Additional tax	87,392.99
Fines and forfeitures	93,909.34
Total	38,748,159.72
"MOTOR FUELS" (table 4)	277,312,442.68
WINE	
Wine taxes	13,505,835.72
Additional tax	
Fines and forfeitures	128,689.37
Total	13,634,525.09
TOTAL, SELECTIVE EXCISE TAXES	476,769,047.16

* All figures are net of refunds and commissions

SOURCE OF REVENUE	AMOUNT
BEER DEALERS	
Brewer licenses	$ 2,000.00
Wholesaler licenses	42,500.00
Retailer licenses	663,200.00
Penalties	12,125.00
Net total, beer dealers	719,825.00
CIGAR AND CIGARETTE DEALERS	
Wholesaler licenses	10,400.00
Manufacturer representative licenses	2,130.00
Net total, C/C dealers	12,530.00
LIQUOR DEALERS	
Foreign Producer's Licenses	5,275.00
Domestic Producers	2,000.00
Wholesaler licenses & permits	40,000.00
Retailer licenses	322,600.00
Penalties	5,250.00
Net total, liquor dealers	375,125.00
WINE DEALERS,	
Manufacturers and Importers	6,250.00
Wholesaler license	43,000.00
Retailer licenses	463,250.00
Penalties	7,325.00
Net total, wine dealers	519,825.00
Other license revenue	55,885.00
NET TOTAL, BUSINESS LICENSES FEES	1,683,190.00

Table 7.–SUMMARY OF REVENUES FROM MOTOR VEHICLE TAGS, TITLES, AND RELATED ITEMS FOR FISCAL YEARS ENDED IN 1983, 1984 AND 1985

(Because of rounding, dollar detail may not add to totals)

SOURCE OF REVENUE	Fiscal Year Ended June 30		
	1983	1984	1985
TOTAL AMOUNT OF NET * REVENUE (DOLLARS)	55,795,615	59,864,922	65,089,688
Tags, total	51,083,635	54,352,537	58,601,157
Sold by counties	41,329,691	31,559,250	37,192,062
Sold at State Office	9,753,944	22,793,288	21,409,095
Titles, total	4,711,979	5,512,385	6,488,530
Sold by Counties	1,883,263	2,285,129	2,287,185
Sold at State Office	2,017,015	2,307,246	2,496,102
Penalties and Adjustments	811,762	920,010	1,705,243

*Net revenue amounts take account of refunds commissions retained by county tag agents and other accounting adjustments.

Table 8.–NUMBER OF MOTOR VEHICLE TAGS SOLD, BY MAJOR CATEGORY AND NUMBER OF TITLES SOLD IN CALENDAR YEARS 1982, 1983 AND 1984

SOURCE OF REVENUE	1982	1983	1984
TITLES SOLD, TOTAL NUMBER	1,240,551	1,600,038	1,630,091
By counties	648,053	830,956	825,405
At State Office	592,498	769,082	804,682
LICENSE TAGS SOLD, TOTAL NUMBER	4,291,508	4,594,483	4,909,490
By counties	4,254,853	4,592,026	4,739,558
At State Office	36,655	2,457	169,490
TAGS BY MAJOR CATEGORY			
Passenger cars, total	2,980,954	3,119,523	
Counties	2,954,884	3,117,875	3,234,126
State Office	26,070	1,648	
Motorcycles, total	114,710	105,100	
Counties	113,930	105,059	109,791
State Office	780	41	
Trucks, total	869,865	1,027,574	
Counties	861,633	1,026,987	1,030,647
State Office	8,232	587	
Trailers	318,446	327,000	
Counties	316,958	326,826	349,292
State Office	1,488	174	
OTHER MOTOR VEHICLE TAGS	7,533	15,286	15,702

Table 9.—TAXABLE VALUES AND TAX RATES, STATE OF GEORGIA FOR GENERAL PROPERTY AND PUBLIC UTILITIES, SELECTED YEARS, 1900 – 1984

Year	State rate (per $1000 value)	Net Taxable values (in thousands of dollars)				
		Grand Total	Public utilities	General property (net of exemptions)		
				Total	Real Estate	Personalty
1900	5.26	433,324	45,169	388,154	237,548	150,007
1910	5.00	766,887	124,337	642,550	389,394	253,156
1920	5.00	1,346,883	165,410	1,181,473	714,151	467,322
1930	5.00	1,303,460	216,232	1,087,228	776,073	311,155
1940	5.00	917,613	165,146	752,467	500,610	251,857
1950	5.00	1,487,322	247,148	1,240,174	669,405	570,769
1960	25	3,031,874	423,707	2,608,168	1,560,867	1,047,301
1965	.25	4,933,618	597,128	4,336,490	2,780,518	1 555,971
1970	.25	11,148,618	1,157,333	9,991,285	6,945,928	3,045,357
1971	.25	11,858,098	1,293,035	10,565,063	7,468,520	3,096,543
1972	.25	15,575,862	1,503,348	14,072,514	10,473,067	3,599,447
1973	.25	18,658,879	1,839,652	16,819,227	12,550,791	4,225,330
1974	.25	21,357,096	2,139,682	19,217,414	14,359,077	4,858,337
1975	.25	23,768,092	2,511,472	21,256,620	15,752,237	5,504,383
1976	.25	25,497,512	2,720,532	22,776,980	16,843,848	5,933,132
1977	25	27,767,805	2,970,871	24,796,934	18,275,088	6,521,846
1978	25	29,969,721	3,164,155	26,805,566	19,528,033	7,277,533
1979	.25	34,861,265	3,624,315	31,236,950	22,307,642	8,929,308
1980	.25	39,169,188	3,834,604	35,334,584	25,323,247	10,011,336
1981	.25	43,647,783	4,128,671	39,519,112	29,319,208	10,199,904
1982	.25	48,742,548	4,682,122	44,060,426	32,014,161	12,046,265
1983	.25	53,764,924	5,054,863	48,710,061	35,436,602	13,273,459
1984	.25	56,543,394	5,202,576	51,340,817	36,879,455	14,461,362

Note: Because of rounding, detail may not add to totals.

Table 10.—SUMMARY OF NET PROPERTY TAX COLLECTIONS BY CATEGORY, FISCAL YEAR ENDED IN 1985

(State taxes only, net of refunds and commissions)

Property tax category	Dollars
General property (real and tangible personal)	$ 11,364,169.66
Public utilities, ad valorem tax - -	
Airlines	40,381.28
Railroads	188,037:86
Pipeline	40,341.49
Telephone and telegraph companies	334,458.79
Electric light and power companies	798,816.74
Water and gas companies	39,201.32
Equipment companies	16,064.29
Total, public utilities, ad valorem	1,457,301.77
Intangible recording fees	248,750.23
Intangible property tax	83,556.82
Interest and other property tax revenue	232,211.06
Total	13,385,985.54

TABLE 11.—TAXABLE VALUES OF GENERAL PROPERTY, PUBLIC UTILITIES, AND INTANGIBLES, BY CLASS OF PROPERTY, 1983 AND 1984 (DOLLARS)

CLASS OF PROPERTY	ASSESSED VALUES		NET CHANGE
	1983	1984	1983 TO 1984
GENERAL PROPERTY - -			
Real Estate	38,965,453,587	41,241,480,273	2,276,026,686
Motor Vehicles	4,064,236,610	4,542,995,315	478,758,705
Other personal tangible property	9,209,223,092	9,918,366,417	709,143,325
Total, gross value	52,238,913,289	55,702,842,005	3,463,928,716
Exemptions, homestead	3,528,913,289	4,327,588,153	798,736,337
Total net taxable value, general property	48,710,061,473	51,375,253,852	2,665,192,379
PUBLIC UTILITIES – GROSS (1) - -			
Airline flight equipment	140,302,000	162,559,000	22,257,000
Railroads	354,115,000	383,303,000	29,188,000
Pipeline companies	166,732,000	161,745,000	4,987,000
Gas and water companies	151,522,000	156,248,000	4,726,000
Telephone and telegraph companies	1,482,920,000	1,352,457,000	130,463,000
Electric light and power companies	3,216,549,000	3,687,671,000	471,122,000
Equipment car companies	80,748,000	74,538,000	6,210,000
Total taxable value public utilities (1)	5,592,888,000	5,978,521,000	385,633,000
INTANGIBLE PROPERTY DIGESTS (3)			
Money	7,223,777,100	12,436,033,700	5,212,256,600
Real Estate mortgage notes, short term	183,623,900	1,233,587,900	1,049,964,000
Accounts receivable, etc. (2)	11,316,633,000	25,777,100,800	14,460,467,800
Stocks	6,205,188,000	7,520,802,460	1,315,614,460
Bonds	1,506,329,270	2,261,542,460	755,213,190
Other (patents, collateral loans)	1,184,329,320	1,800,213,920	615,884,600
Total taxable value intangible property (3)	27,619,880,590	51,029,281,240	23,409,400,650
GRAND TOTAL TAXABLE VALUE (1)	81,922,830,063	108,383,056,092	26,460,226,029

(1) Gross public utility value includes pollution control and motor vehicles which are excluded from net utility digest.

(2) Includes all notes and mortgages not secured by real estate.

(3) These figures are computer prepared without consideration for charge-offs or refunds.

TABLE 12 – 1983 PERSONAL INCOME TAX DATE – 1983 EARNINGS BY COUNTY OF RESIDENCE
(Money Amounts In Dollars)

COUNTY	POPULATION 1980 CENSUS	NUMBER OF RETURNS TABULATED		ADJUSTED GROSS INCOME LESS DEFICIT		NET TAXABLE INCOME	AMOUNT OF TAX LIABILITY		TOTAL A.G.I. GROWTH INDEX
		TOTAL	Per 100 Residents	TOTAL	AVG.PER RETURN		TOTAL	AVG. PER RETURN	1977 = 100
Appling	15,565	4,752	31	73,369,106	15,440	47,432,224	2,077,373	437	188
Atkinson	6,141	1,854	30	24,197,340	13,051	14,680,932	609,624	329	215
Bacon	9,379	2,726	29	39,871,104	14,626	24,459,397	1,052,576	386	161
Baker	3,808	951	25	12,537,637	13,184	7,763,118	322,091	339	180
Baldwin	34,686	11,622	34	216,476,443	18,626	148,750,635	6,850,272	589	192
Banks	8,702	2,383	27	34,603,776	14,521	21,693,372	907,247	381	196
Barrow	21,293	8,654	41	144,886,851	16,742	95,257,392	4,326,365	500	194
Bartow	40,760	16,057	39	281,024,730	17,502	190,358,055	8,537,365	532	182
Ben Hill	16,000	5,124	32	84,829,376	16,555	55,239,149	2,500,193	488	176
Berrien	13,525	4,125	30	63,863,122	15,482	41,354,616	1,807,556	438	178
Bibb	151,085	54,142	36	1,087,252,681	20,082	755,825,482	36,020,621	665	174
Bleckley	10,767	3,486	32	58,789,301	16,864	39,830,494	1,762,646	506	178
Brantley	8,701	2,444	28	36,641,585	14,992	23,021,903	987,992	404	195
Brooks	15,255	3,621	24	48,801,209	13,477	30,012,397	1,286,625	355	189
Bryan	10,175	3,361	33	57,821,668	17,204	37,833,718	1,702,896	507	200
Bulloch	35,785	10,426	29	178,253,576	17,097	116,169,736	5,264,506	505	179
Burke	19,349	5,738	30	91,450,272	15,938	59,896,745	2,673,835	466	195
Butts	13,665	4,432	32	69,226,612	15,620	44,181,125	1,964,822	443	175
Calhoun	5,717	1,725	30	24,713,928	14,327	15,577,755	680,612	395	161
Camden	13,371	4,691	35	85,742,502	18,278	57,987,583	2,658,139	567	212
Candler	7,518	2,128	28	31,175,835	14,650	19,366,179	823,055	387	173
Carroll	56,346	21,385	38	373,211,065	17,452	248,146,526	11,624,483	544	180
Catoosa	36,991	10,232	28	187,581,945	18,333	125,150,402	5,581,048	545	182
Charlton	7,343	1,753	24	28,638,896	16,337	18,579,428	814,700	465	175
Chathan	202,226	68,672	34	1,384,499,397	20,161	965,057,806	46,690,781	680	174
Chattahoochee	21,732	885	4	10,965,896	12,391	7,234,356	288,940	326	174
Chattooga	21,856	7,486	34	113,153,650	15,115	74,408,428	3,118,048	417	147
Cherokee	51,699	20,123	39	427,601,071	21,249	293,083,336	13,832,386	687	248
Clarke	74,498	25,790	35	474,066,308	18,382	323,512,467	15,331,116	594	178
Clay	3,553	777	22	11,172,268	14,379	7,474,920	371,411	478	161
Clayton	150,357	59,444	40	1,252,109,835	21,064	874,399,245	41,124,574	692	176
Clinch	6,660	1,789	27	28,433,815	15,894	18,363,190	800,427	447	175
Cobb	297,694	138,839	47	3,416,857,567	24,610	2,482,727,818	122,726,213	884	231
Coffee	26,894	8,196	30	124,592,570	15,202	79,222,494	3,495,208	426	192
Colquitt	35,376	10,742	30	175,711,776	16,357	114,448,222	5,655,550	526	175
Columbia	40,118	15,077	38	317,542,350	21,061	220,505,629	10,440,146	692	246
Cook	13,490	4,089	30	58,623,370	14,337	36,276,928	1,546,622	378	185
Coweta	39,268	15,093	38	298,627,466	19,786	202,446,701	9,471,089	628	196
Crawford	7,684	1,985	26	33,546,368	16,900	22,029,742	983,316	495	212
Crisp	19,489	6,253	32	92,758,092	14,834	59,178,815	2,585,764	414	164
Dade	12,318	2,595	21	45,484,482	17,528	30,175,284	1,323,051	510	149
Dawson	4,774	2,150	45	36,110,014	16,795	23,472,061	1,029,128	479	252
Decatur	25,495	6,874	27	110,067,377	16,012	69,947,039	3,066,280	446	180
DeKalb	483,024	187,824	39	4,321,802,258	23,010	3,064,196,411	150,057,723	799	180
Dodge	16,955	5,286	31	81,311,387	15,382	52,693,114	2,304,026	436	178
Dooly	10,826	2,928	27	45,574,639	15,565	29,412,264	1,322,835	452	169
Dougherty	100,976	32,408	32	648,750,463	20,018	440,155,057	20,955,947	647	181
Douglas	54,573	21,008	38	444,548,968	21,161	302,078,948	14,036,557	668	206
Early	13,158	3,332	25	55,340,372	16,609	36,806,348	1,685,775	506	165
Echols	2,297	422	18	6,715,892	15,914	4,379,040	191,214	453	176
Effingham	18,327	5,740	31	111,974,202	19,508	76,324,968	3,516,349	613	197
Elbert	18,758	6,719	36	98,770,343	14,700	62,389,718	2,693,372	401	169
Emanuel	20,795	6,178	30	89,287,390	14,452	55,430,049	2,369,512	384	171
Evans	8,428	2,642	31	41,455,275	15,691	26,631,557	1,183,012	448	175
Fannin	14,748	4,404	30	65,697,920	14,918	42,595,668	1,851,015	420	172

TABLE 12 – 1983 PERSONAL INCOME TAX DATE – 1983 EARNINGS BY COUNTY OF RESIDENCE
(Money Amounts In Dollars)

COUNTY	POPULATION 1980 CENSUS	NUMBER OF RETURNS TABULATED		ADJUSTED GROSS INCOME LESS DEFICIT		NET TAXABLE INCOME	AMOUNT OF TAX LIABILITY		TOTAL A.G.I. GROWTH INDEX
		TOTAL	Per 100 Residents	TOTAL	AVG.PER RETURN		TOTAL	AVG. PER RETURN	1977 = 100
Fayette	29,043	13,584	47	377,740,680	27,808	267,661,779	13,411,574	987	297
Floyd	79,800	28,260	35	526,765,731	18,640	356,585,596	16,593,527	587	156
Forsyth	27,958	10,403	37	219,528,128	21,102	151,858,799	7,122,668	685	237
Franklin	15,185	5,634	37	82,459,838	14,636	52,293,996	2,212,201	393	170
Fulton	589,904	247,687	42	5,729,588,420	23,132	4,058,709,608	208,339,853	841	179
Gilmer	11,110	3,878	35	57,109,334	14,726	36,094,274	1,541,199	397	178
Glascock	2,382	781	33	11,857,954	15,183	7,895,984	340,322	436	167
Glynn	54,981	20,355	37	402,065,869	19,753	275,597,124	13,086,929	643	179
Gordon	30,070	11,707	39	195,396,117	16,691	130,369,679	5,796,736	495	175
Grady	19,854	5,775	29	85,691,539	14,838	53,448,117	2,480,187	429	192
Greene	11,391	3,862	34	55,290,696	14,317	34,112,551	1,443,540	374	191
Gwinnett	166,027	82,034	49	2,080,123,434	25,356	1,482,702,276	74,657,141	910	293
Habersham	25,020	9,175	37	149,428,837	16,287	97,931,250	4,291,355	468	181
Hall	75,649	31,150	41	581,772,099	18,676	390,569,873	19,475,842	625	194
Hancock	9,466	2,513	27	33,055,437	13,154	20,010,499	811,266	323	190
Haralson	18,422	6,809	37	111,788,715	16,418	74,297,169	3,222,513	473	165
Harris	15,464	5,009	32	89,300,636	17,828	59,555,649	2,733,492	554	184
Hart	18,585	5,588	30	91,270,725	16,333	60,480,046	3,249,177	581	176
Heard	6,520	1,990	31	29,849,807	15,000	19,161,043	814,456	409	182
Henry	36,309	14,797	41	309,544,084	20,919	210,470,715	9,956,877	673	222
Houston	77,605	27,562	36	573,288,647	20,800	403,428,954	19,145,515	695	190
Irwin	8,988	2,318	26	36,283,657	15,653	23,932,145	1,071,976	462	171
Jackson	25,343	9,134	36	140,308,241	15,361	90,054,526	3,858,785	422	176
Jasper	7,553	2,432	32	38,996,231	16,035	25,790,530	1,313,246	540	182
Jeff Davis	11,473	3,975	35	61,225,671	15,403	39,696,538	1,708,116	430	175
Jefferson	18,403	5,599	30	82,325,152	14,704	53,227,094	2,298,859	411	176
Jenkins	8,841	2,369	27	34,634,987	14,620	21,699,482	935,714	395	176
Johnson	8,660	2,614	30	37,711,898	14,427	23,962,710	1,038,665	397	184
Jones	16,579	4,996	30	96,018,793	19,219	65,967,586	3,038,899	608	210
Lamar	12,215	4,014	33	63,207,399	15,747	40,486,491	1,779,630	443	162
Lanier	5,654	1,352	24	19,243,150	14,233	11,825,300	503,469	372	177
Laurens	36,990	12,589	34	213,412,262	16,952	140,228,553	6,295,230	500	186
Lee	11,684	3,970	34	75,582,585	19,038	50,680,932	2,322,708	585	242
Liberty	37,583	6,445	17	98,033,354	15,211	64,663,793	2,837,991	440	206
Lincoln	6,949	2,233	32	31,326,345	14,029	19,425,717	820,908	368	174
Long	4,524	1,063	23	16,739,525	15,747	10,805,346	470,716	443	200
Lowndes	67,972	21,022	31	368,420,844	17,525	244,927,154	11,093,692	528	184
Lumpkin	10,762	3,473	32	55,186,163	15,890	36,458,311	1,582,386	456	210
Macon	14,003	3,683	26	56,088,266	15,229	36,012,779	1,599,063	434	186
Madison	17,747	6,254	35	100,571,800	16,081	66,360,821	2,829,567	452	187
Marion	5,297	1,509	28	21,388,235	14,174	13,671,095	591,760	392	196
McDuffie	18,546	6,351	34	98,272,310	15,474	63,673,401	2,783,235	438	170
McIntosh	8,046	2,183	27	30,387,263	13,920	18,840,650	797,660	365	167
Meriwether	21,229	6,477	31	100,592,568	15,531	64,703,221	2,830,182	437	162
Miller	7,038	1,826	26	28,062,472	15,368	18,039,493	797,792	437	186
Mitchell	21,114	6,242	30	89,558,439	14,348	56,844,771	2,416,819	387	176
Monroe	14,610	4,762	33	83,294,235	17,491	56,562,930	2,533,702	532	183
Montgomery	7,011	1,960	28	27,677,060	14,121	17,580,768	761,008	388	173
Morgan	11,572	4,110	36	64,440,910	15,679	41,041,821	1,816,567	442	198
Murray	19,685	7,427	38	122,876,590	16,545	82,797,521	3,647,668	491	183
Muscogee	170,108	53,666	32	990,740,914	18,461	668,604,385	31,223,560	582	162
Newton	34,489	13,191	38	238,592,809	18,088	157,861,108	7,183,203	545	187
Oconee	12,427	4,655	37	91,662,168	19,691	61,389,557	2,847,761	612	223
Oglethorpe	8,929	2,793	31	42,163,210	15,096	26,812,428	1,147,201	411	191
Paulding	26,042	9,068	35	175,422,866	19,345	119,027,909	5,402,307	596	213

TABLE 12 – 1983 PERSONAL INCOME TAX DATE – 1983 EARNINGS BY COUNTY OF RESIDENCE
(Money Amounts In Dollars)

COUNTY	POPULATION 1980 CENSUS	NUMBER OF RETURNS TABULATED		ADJUSTED GROSS INCOME LESS DEFICIT		NET TAXABLE INCOME	AMOUNT OF TAX LIABILITY		TOTAL A.G.I. GROWTH INDEX
		TOTAL	Per 100 Residents	TOTAL	AVG.PER RETURN		TOTAL	AVG. PER RETURN	1977 = 100
Peach	19,151	5,941	31	116,643,243	19,634	80,804,984	3,768,849	634	186
Pickens	11,652	4,228	36	68,557,171	16,215	45,210,102	1,979,484	468	193
Pierce	11,897	3,613	30	53,987,710	14,943	34,085,670	1,470,654	407	189
Pike	8,937	2,853	32	48,300,061	16,930	30,773,771	1,350,104	473	185
Polk	32,386	11,229	35	182,678,473	16,268	120,463,285	5,308,235	473	158
Pulaski	8,950	2,762	31	47,803,662	17,308	31,826,545	1,465,934	531	172
Putnam	10,295	3,740	36	66,292,178	17,725	45,587,618	2,026,068	542	203
Quitman	2,357	432	18	5,792,165	13,408	3,546,449	151,983	352	146
Rabun	10,466	3,658	35	52,614,865	14,384	33,009,038	1,399,717	383	196
Randolph	9,599	2,340	24	31,700,740	13,547	20,355,298	855,627	366	149
Richmond	181,629	58,251	32	1,093,929,688	18,780	754,043,472	35,415,920	608	178
Rockdale	36,747	14,758	40	332,009,089	22,497	230,531,663	11,004,093	746	213
Schley	3,433	950	28	14,659,710	15,431	9,593,876	510,222	537	204
Screven	14,043	4,066	29	64,360,387	15,829	41,449,289	1,820,587	448	179
Seminole	9,057	2,597	29	38,719,919	14,909	24,576,301	1,079,820	416	165
Spalding	47,889	17,360	36	308,282,867	17,758	202,207,746	9,263,702	534	174
Stephens	21,763	8,162	38	127,860,087	15,665	81,522,634	3,510,438	430	158
Stewart	5,896	1,513	26	21,385,552	14,135	13,287,886	569,204	376	171
Sumter	29,360	9,001	31	155,665,104	17,294	104,001,051	4,726,927	525	192
Talbot	6,536	1,808	28	25,432,423	14,067	15,673,999	654,117	362	173
Taliaferro	2,032	616	30	7,461,711	12,113	4,605,309	189,394	307	155
Tattnall	18,134	5,049	28	72,144,603	14,293	45,832,828	2,004,201	397	180
Taylor	7,902	2,333	30	36,579,059	15,679	23,672,222	1,050,385	450	176
Telfair	11,445	3,714	32	51,132,922	13,768	31,127,034	1,320,188	355	174
Terrell	12,017	3,349	28	49,625,166	14,818	32,607,371	1,423,942	425	170
Thomas	38,098	12,818	34	218,507,220	17,047	141,351,213	6,382,656	498	182
Tift	32,862	10,384	32	182,527,444	17,578	120,598,106	5,485,363	528	180
Toombs	22,592	7,308	32	119,892,216	16,406	80,069,612	3,613,535	494	175
Towns	5,638	1,825	32	23,221,435	12,724	13,990,532	568,683	312	196
Treutlen	6,087	1,730	28	23,070,671	13,336	14,120,894	606,349	350	179
Troup	50,003	18,479	37	324,011,909	17,534	217,858,335	10,008,563	542	175
Turner	9,510	2,792	29	38,103,666	13,647	23,558,118	1,022,595	366	164
Twiggs	9,354	2,369	25	40,393,582	17,051	26,836,604	1,201,135	507	209
Union	9,390	2,962	32	38,648,787	13,048	23,233,949	960,396	324	208
Upson	25,998	9,254	36	144,430,179	15,607	93,970,332	4,010,692	433	159
Walker	56,470	17,451	31	306,486,935	17,563	205,244,831	9,140,150	524	148
Walton	31,211	11,097	36	191,948,569	17,297	125,745,251	5,922,061	534	189
Ware	37,180	11,893	32	201,674,210	16,957	133,154,080	5,998,976	504	164
Warren	6,583	1,819	28	25,983,431	14,284	16,401,603	710,358	391	158
Washington	18,842	5,736	30	94,686,387	16,507	62,719,152	2,900,944	506	179
Wayne	20,750	6,340	31	108,815,531	17,163	71,024,148	3,186,902	503	180
Webster	2,341	625	27	9,556,524	15,290	6,141,245	270,244	432	213
Wheeler	5,155	1,378	27	18,555,830	13,466	11,312,463	473,959	344	188
White	10,120	3,888	38	57,314,525	14,741	35,939,747	1,534,130	395	200
Whitfield	65,780	26,905	41	502,677,666	18,683	345,568,238	16,353,647	608	166
Wilcox	7,682	2,076	27	28,928,859	13,935	18,151,708	782,531	377	163
Wilkes	10,951	3,912	36	58,006,398	14,828	36,807,474	1,629,159	416	176
Wilkinson	10,368	3,235	31	60,660,348	18,751	41,623,940	1,924,997	595	196
Worth	18,064	5,273	29	86,852,251	16,471	56,524,585	2,547,748	483	180
Other		126,396		829,692,416		1,161,775,324	49,951,502	395	
State Total	5,464,265	2,100,137	38	40,189,744,006	19,137	28,255,634,758	1,345,337,541	641	187

TABLE 13 — SELECTED TAX STATISTICS AND ESTIMATES BY COUNTY
1984 CALENDAR YEAR

COUNTY	SALES & USE DATA (1) $				ASSESSED PROPERTY VALUE ($1,000's)			ESTIMATED NUMBER OF MOTOR VEHICLE TAGS SOLD-CALENDAR YR.					
	ADJUSTED GROSS SALES TAX RECEIPTS	GROSS USE TAX RECEIPTS	GROWTH INDEX 1977 = 100		GENERAL PROPERTY		NET PUBLIC UTILITIES	PASSENGER CARS	TRUCKS	TRAILERS	MOTOR CYCLES	BUSES	TOTAL
			SALES	USE	GROSS	NET							
Appling	2,607,327	114,362	206	271	132,487	124,870	346,158	7,602	4,693	1,384	231	56	13,966
Atkinson	625,723	36,468	172	323	48,175	44,269	2,574	2,586	1,703	309	70	19	4,689
Bacon	2,248,960	65,280	176	243	82,989	78,562	5,217	4,390	2,563	690	96	38	7,777
Baker	273,617	14,256	158	173	72,279	70,180	3,573	2,006	1,047	190	70	13	3,326
Baldwin	6,910,521	439,523	213	152	206,153	191,568	22,000	16,240	5,636	1,698	553	88	24,215
Banks	795,444	103,483	226	1303	85,460	80,183	6,080	5,940	3,206	939	236	41	10,362
Barrow	3,905,327	315,111	219	879	180,567	169,429	14,348	14,384	5,947	2,959	568	75	23,933
Bartow	8,461,884	471,599	202	258	390,850	369,120	173,925	25,656	11,236	3,170	1,502	145	41,709
Ben Hill	2,830,327	243,724	182	173	133,019	118,307	5,660	7,628	3,435	1,029	236	38	12,366
Berrien	1,858,628	498,244	160	206	113,090	106,910	5,546	6,784	4,106	960	244	34	12,128
Bibb	47,084,762	5,478,400	197	309	1,166,000	1,041,973	90,064	81,041	20,316	7,754	2,266	327	111,704
Bleckley	1,317,234	80,019	161	240	65,181	59,619	4,484	5,047	2,389	833	189	45	8,503
Brantley	716,340	24,035	186	207	82,024	77,495	6,497	4,184	2,807	956	108	32	8,087
Brooks	1,474,711	63,524	179	216	152,212	143,086	4,907	6,756	3,770	837	171	48	11,582
Bryan	1,978,286	74,580	239	541	86,448	81,787	6,373	5,514	2,752	1,016	245	36	9,563
Bulloch	6,566,502	651,608	180	354	306,989	289,435	13,268	17,704	7,645	1,922	670	134	28,075
Burke	2,392,179	147,881	193	214	165,906	156,496	726,463	9,262	4,232	1,077	297	68	14,936
Butts	2,744,540	78,112	212	180	89,664	83,291	8,853	6,954	2,733	899	233	38	10,857
Calhoun	492,691	18,035	134	92	82,657	78,539	3,175	2,340	1,171	311	61	20	3,903
Camden	2,122,317	343,985	249	38	194,937	188,878	16,488	8,050	3,467	1,262	342	66	13,187
Candler	1,668,929	84,981	185	280	66,709	62,869	3,462	3,651	1,960	506	123	23	6,263
Carroll	11,517,462	1,041,056	205	273	338,994	296,599	34,523	31,418	12,814	3,635	1,329	180	49,376
Catoosa	5,329,936	715,818	234	204	259,702	239,794	10,515	24,277	9,277	1,816	983	79	36,454
Charlton	861,977	56,144	156	88	101,533	97,319	5,851	3,472	1,935	610	83	25	6,125
Chatham	61,496,161	11,235,505	195	166	2,101,855	1,979,339	105,698	114,458	25,245	12,620	3,447	532	156,302
Chattahoochee	332,607	25,785	230	137	12,582	11,776	1,231	1,756	567	147	106	10	2,566
Chattooga	2,672,769	912,788	175	456	148,394	135,579	9,417	11,256	4,807	1,033	367	48	17,511
Cherokee	6,816,493	210,274	241	133	491,896	460,395	23,623	36,224	16,464	5,221	1,786	154	59,849
Clarke	23,501,797	1,727,324	206	268	710,111	672,691	38,886	37,073	8,577	2,790	1,189	183	49,812
Clay	477,353	47,934	198	203	31,019	29,704	1,601	1,602	785	243	38	14	2,682
Clayton	33,808,919	2,136,992	253	313	1,838,085	1,658,311	247,027	109,143	30,602	12,499	4,432	467	157,143
Clinch	881,185	144,509	196	328	75,734	71,285	4,469	2,599	1,931	595	65	23	5,213
Cobb	99,291,118	9,566,655	263	336	4,228,812	3,932,483	194,762	256,077	56,581	24,235	9,090	686	346,669
Coffee	4,981,511	400,287	188	368	218,440	208,806	9,559	12,221	6,631	1,950	501	77	21,380
Colquitt	6,951,855	417,307	190	220	310,938	294,454	13,138	17,414	8,138	2,460	468	98	28,578

TABLE 3 — SELECTED TAX STATISTICS AND ESTIMATES BY COUNTY
1984 CALENDAR YEAR

COUNTY	SALES & USE DATA (1) $				ASSESSED PROPERTY VALUE ($1,000's)			ESTIMATED NUMBER OF MOTOR VEHICLE TAGS SOLD-CALENDAR YR.					
	ADJUSTED GROSS SALES TAX RECEIPTS	GROSS USE TAX RECEIPTS	GROWTH INDEX 1977 = 100		GENERAL PROPERTY		NET PUBLIC UTILITIES	PASSENGER CARS	TRUCKS	TRAILERS	MOTOR CYCLES	BUSES	TOTAL
			SALES	USE	GROSS	NET							
Columbia	3,316,005	445,004	261	151	379,600	350,209	21,581	27,433	8,580	4,008	974	177	41,172
Cook	1,947,960	282,987	176	221	107,634	100,792	5,315	5,825	2,907	932	149	29	9,842
Coweta	7,614,661	674,917	221	222	361,094	314,632	104,534	26,202	9,753	3,215	987	144	40,301
Crawford	391,017	23,571	144	417	55,989	52,507	4,909	4,026	2,173	626	145	35	7,005
Crisp	5,791,074	304,537	175	178	182,741	174,107	4,815	8,861	4,136	1,381	466	37	14,881
Dade	1,361,281	206,890	176	164	76,545	70,515	5,707	6,320	3,186	461	207	34	10,208
Dawson	672,456	30,476	249	308	84,375	80,877	3,322	6,701	3,224	569	288	25	10,807
Decatur	4,064,898	1,849,715	167	581	265,385	253,033	7,948	11,615	5,166	1,973	339	79	19,172
DeKalb	175,455,867	12,891,831	229	272	5,517,076	5,164,478	223,381	321,297	48,662	18,617	8,433	1,135	398,144
Dodge	2,155,772	163,683	178	202	86,433	76,122	9,626	7,924	3,813	933	229	57	12,956
Dooly	1,711,605	161,983	159	409	128,517	120,678	5,701	4,629	2,656	763	140	39	8,227
Dougherty	29,119,341	4,017,381	193	256	819,740	785,496	48,933	49,133	13,783	6,087	1,793	251	71,047
Douglas	9,843,364	350,599	256	311	449,917	416,946	32,742	36,469	13,575	4,439	1,494	175	56,152
Early	1,746,049	2,045,848	147	153	205,965	198,583	12,625	5,372	2,720	774	158	45	9,069
Echols	30,979	2,391	173	109	42,113	40,830	2,722	1,010	727	199	30	11	1,977
Effingham	1,327,224	69,658	179	231	137,627	127,325	47,041	10,315	5,352	2,343	436	65	18,511
Elbert	3,487,561	216,568	217	242	142,246	130,891	9,093	10,590	4,826	1,362	288	70	17,136
Emanuel	2,093,554	132,467	132	206	165,813	155,798	9,249	9,304	4,359	937	275	70	14,946
Evans	2,069,269	121,487	198	377	66,275	62,481	3,274	4,449	2,159	558	114	29	7,309
Fannin	2,273,693	118,511	182	188	105,055	94,546	4,125	8,286	4,498	853	344	59	14,040
Fayette	3,572,740	182,112	293	380	421,660	402,894	16,948	28,826	10,141	3,825	1,286	121	44,199
Floyd	19,345,287	1,878,541	180	221	711,607	641,104	109,970	45,125	15,525	4,584	1,889	244	67,367
Forsyth	5,180,661	251,087	241	415	343,886	323,731	14,489	20,796	10,002	3,771	940	108	35,617
Franklin	2,857,311	140,094	194	218	113,692	103,900	6,165	10,278	4,918	1,624	332	66	17,218
Fulton	282,961,836	27,818,904	200	248	8,007,704	7,440,517	490,944	318,081	57,402	20,766	6,775	1,444	404,468
Gilmer	2,377,248	171,263	198	337	90,567	84,562	8,134	7,100	4,036	792	298	53	12,279
Glascock	83,057	8,981	174	343	24,669	23,063	2,199	1,190	680	136	41	9	2,056
Glynn	19,748,869	4,070,991	204	219	766,906	713,565	57,462	32,614	9,475	4,251	1,170	137	47,647
Gordon	4,345,981	1,291,355	162	748	278,005	260,743	12,611	17,469	8,059	2,414	700	57	28,699
Grady	2,741,095	193,023	163	228	183,050	172,534	5,819	9,122	4,558	1,454	322	51	15,507
Greene	1,777,393	80,819	222	191	97,492	91,694	8,373	4,972	2,317	651	104	27	8,071
Gwinnett	48,919,664	2,007,605	387	359	2,785,053	2,548,049	105,033	155,958	42,659	17,702	6,067	523	222,909
Habersham	5,011,262	458,158	198	488	190,099	162,053	17,708	13,605	6,424	1,850	406	66	22,351
Hall	21,433,762	1,364,435	226	227	890,623	852,603	38,712	47,632	17,787	6,045	1,764	284	73,512
Hancock	578,790	37,976	177	225	75,462	72,343	28,540	3,743	1,321	210	52	28	5,354

TABLE 13 — SELECTED TAX STATISTICS AND ESTIMATES BY COUNTY
1984 CALENDAR YEAR

COUNTY	SALES & USE DATA (1) $				ASSESSED PROPERTY VALUE ($1,000's)			ESTIMATED NUMBER OF MOTOR VEHICLE TAGS SOLD-CALENDAR YR.					
	ADJUSTED GROSS SALES TAX RECEIPTS	GROSS USE TAX RECEIPTS	GROWTH INDEX 1977 = 100		GENERAL PROPERTY		NET PUBLIC UTILITIES	PASSENGER CARS	TRUCKS	TRAILERS	MOTOR CYCLES	BUSES	TOTAL
			SALES	USE	GROSS	NET							
Haralson	2,446,479	210,758	211	304	119,345	108,077	16,908	11,439	5,175	1,401	457	56	18,528
Harris	1,883,616	78,539	203	273	156,064	147,951	23,416	9,563	4,338	909	300	57	15,167
Hart	2,740,295	454,875	210	248	147,251	134,807	12,560	10,729	4,516	1,253	281	61	16,840
Heard	405,349	37,589	205	323	52,455	48,759	138,642	3,583	2,005	502	121	23	6,234
Henry	5,217,331	320,412	206	347	371,653	322,806	26,074	25,261	10,954	3,757	1,153	123	41,248
Houston	13,042,127	953,404	203	143	596,525	560,365	27,256	46,945	13,147	5,555	2,549	234	68,430
Irwin	948,917	30,310	172	225	86,829	82,195	6,739	3,842	2,209	542	121	16	6,730
Jackson	5,093,043	483,102	195	671	190,380	177,064	14,202	14,321	6,316	1,690	527	84	22,938
Jasper	636,554	110,652	179	266	70,354	66,112	10,545	4,307	2,110	705	166	23	7,311
Jeff Davis	1,970,053	1,157,057	175	195	122,173	116,909	6,763	5,674	3,009	1,225	120	54	10,082
Jefferson	2,979,186	162,370	216	180	140,556	132,239	10,519	8,001	3,613	1,014	179	53	12,860
Jenkins	1,080,643	34,405	164	177	68,797	64,011	6,067	3,856	1,830	412	92	21	6,211
Johnson	860,734	37,867	167	250	49,921	45,345	3,656	3,607	1,803	437	75	10	5,932
Jones	1,463,135	151,437	151	224	125,278	116,984	17,248	10,805	4,605	1,606	483	58	17,557
Lamar	1,638,941	191,714	189	498	95,899	89,677	6,729	6,644	2,543	760	276	74	10,297
Lanier	618,735	16,512	222	149	35,657	33,118	2,197	2,292	1,453	361	69	8	4,183
Laurens	8,340,074	1,112,952	202	546	333,705	318,036	18,378	19,270	8,186	2,207	525	94	30,282
Lee	722,214	105,504	238	388	138,542	132,807	6,735	6,577	3,024	1,410	325	57	11,393
Liberty	4,093,377	574,587	225	214	176,148	169,117	17,945	17,092	4,575	1,274	984	66	23,991
Lincoln	517,837	37,717	159	188	50,557	46,824	2,959	3,381	1,659	609	78	38	5,765
Long	162,694	28,651	172	580	53,215	50,835	2,868	2,337	1,432	715	74	23	4,581
Lowndes	17,905,582	2,324,420	204	218	552,751	520,112	35,446	36,261	12,381	4,433	1,562	209	54,846
Lumpkin	1,443,942	43,871	282	326	100,345	93,745	9,994	6,217	3,337	852	330	43	10,779
Macon	1,641,757	499,301	194	850	197,916	191,822	5,642	6,198	2,665	815	160	52	9,890
Madison	864,781	33,177	205	259	124,208	113,776	18,851	10,391	5,168	1,598	377	80	17,614
Marion	462,025	23,547	177	317	51,912	49,423	2,271	2,554	1,371	264	61	22	4,272
McDuffie	2,833,176	174,962	181	194	126,122	117,201	7,017	9,638	4,006	1,482	277	54	15,457
McIntosh	982,601	35,232	163	149	59,990	56,016	4,140	3,765	1,605	551	95	18	6,034
Meriwether	3,157,324	327,305	163	224	140,853	130,569	10,763	9,978	4,138	995	348	79	15,538
Miller	788,002	34,953	134	121	92,571	88,663	3,193	3,098	1,787	396	63	13	5,357
Mitchell	2,950,179	127,967	162	248	182,523	171,298	10,397	8,996	4,297	1,362	194	64	14,913
Monroe	2,527,640	111,267	182	264	134,922	127,817	316,376	8,162	3,408	924	303	48	12,845
Montgomery	478,058	28,946	161	166	61,864	58,409	3,722	3,247	1,866	732	95	25	5,965
Morgan	2,373,235	327,028	240	859	117,418	111,664	8,332	6,323	3,025	889	223	56	10,516
Murray	1,864,958	624,984	195	830	147,959	136,847	8,258	10,977	6,041	1,563	579	62	19,222

TABLE 13 — SELECTED TAX STATISTICS AND ESTIMATES BY COUNTY
1984 CALENDAR YEAR

COUNTY	SALES & USE DATA (1) $				ASSESSED PROPERTY VALUE ($1,000's)			ESTIMATED NUMBER OF MOTOR VEHICLE TAGS SOLD-CALENDAR YR.					
	ADJUSTED GROSS SALES TAX RECEIPTS	GROSS USE TAX RECEIPTS	GROWTH INDEX 1977 = 100		GENERAL PROPERTY		NET PUBLIC UTILITIES	PASSEN-GER CARS	TRUCKS	TRAILERS	MOTOR CYCLES	BUSES	TOTAL
			SALES	USE	GROSS	NET							
Muscogee	45,065,306	4,206,282	198	238	1,264,587	1,138,719	68,906	96,466	21,286	7,002	3,532	392	128,678
Newton	5,642,591	271,861	203	200	288,618	249,811	12,544	21,124	7,814	2,527	710	113	32,288
Oconee	1,059,007	26,365	350	190	128,228	120,101	7,303	8,481	3,604	1,232	367	48	13,732
Oglethorpe	667,001	12,754	193	220	84,687	78,886	5,199	5,079	2,674	829	198	42	8,822
Paulding	2,767,431	58,274	222	258	180,792	165,749	14,639	17,577	8,875	2,367	736	105	29,660
Peach	2,780,950	263,440	186	135	140,070	132,279	5,451	8,999	3,254	1,300	349	67	13,969
Pickens	3,454,093	136,712	254	316	115,623	108,450	7,893	7,512	4,229	869	320	36	12,966
Pierce	1,216,834	21,773	165	142	104,866	97,661	7,040	5,779	3,405	1,077	175	44	10,480
Pike	390,410	14,423	203	232	75,359	69,825	3,857	5,266	2,751	800	267	41	9,125
Polk	4,633,428	306,085	183	102	222,359	185,939	14,154	18,004	7,599	1,707	591	98	27,999
Pulaski	1,269,011	61,671	153	220	74,024	69,721	3,543	4,352	1,900	648	172	27	7,099
Putnam	1,481,126	73,559	205	131	80,190	75,435	104,382	5,593	2,748	1,048	176	40	9,605
Quitman	144,357	2,654	260	57	17,076	16,130	870	849	374	138	10	14	1,385
Rabun	1,558,416	57,571	202	181	150,302	143,931	19,091	6,532	3,706	840	207	53	11,338
Randolph	1,293,839	85,043	132	166	68,082	64,120	3,632	3,468	1,750	374	81	38	5,711
Richmond	49,796,043	9,783,257	205	196	1,449,424	1,125,933	72,995	101,116	22,037	7,876	2,887	452	134,368
Rockdale	7,920,416	427,954	282	290	418,845	398,184	28,306	26,968	9,053	3,274	1,088	99	40,482
Schley	337,362	14,526	185	252	32,451	30,472	1,253	1,617	901	212	65	18	2,813
Screven	2,180,140	161,795	193	112	163,803	155,402	6,701	6,579	3,503	720	197	44	11,043
Seminole	1,680,486	103,590	145	148	91,842	86,507	4,215	4,373	2,188	828	112	28	7,529
Spalding	9,678,359	560,919	198	216	348,838	327,481	16,872	27,115	8,842	2,743	958	137	39,795
Stephens	4,477,347	464,419	194	123	183,171	156,092	11,120	13,331	4,919	1,807	509	94	20,660
Stewart	675,647	30,596	177	173	65,356	62,736	3,349	2,470	1,262	261	54	31	4,078
Sumter	5,862,209	576,181	189	343	282,265	257,723	15,965	13,764	5,521	2,088	563	74	22,010
Talbot	462,058	18,529	177	184	48,202	44,635	4,199	3,408	1,506	282	101	25	5,322
Taliaferro	112,299	4,209	127	212	33,111	31,922	1,359	1,046	442	89	34	5	1,616
Tattnall	2,151,913	55,026	173	185	90,655	86,508	8,178	7,668	4,140	1,089	207	65	13,169
Taylor	2,502,484	46,390	190	233	62,623	57,811	4,318	3,485	1,961	516	121	31	6,114
Telfair	1,617,257	147,708	157	371	93,670	86,843	4,634	5,386	2,756	777	104	42	9,065
Terrell	1,450,480	136,038	138	337	89,746	84,350	5,380	4,888	2,074	668	117	29	7,776
Thomas	8,260,858	597,250	202	206	323,688	305,680	12,672	19,115	7,598	2,743	537	126	30,119
Tift	7,258,377	642,973	180	414	300,706	237,376	19,401	15,978	7,151	2,576	704	122	26,531
Toombs	5,532,371	297,825	185	253	153,202	143,962	12,683	11,306	5,351	1,872	355	74	18,958
Towns	956,999	144,009	207	280	65,329	61,280	2,871	4,090	2,178	720	175	15	7,178
Treutlen	455,386	18,576	138	233	35,762	32,377	3,293	3,155	1,590	313	86	17	5,161

TABLE 13 — SELECTED TAX STATISTICS AND ESTIMATES BY COUNTY
1984 CALENDAR YEAR

COUNTY	SALES & USE DATA (1) $				ASSESSED PROPERTY VALUE ($1,000's)			ESTIMATED NUMBER OF MOTOR VEHICLE TAGS SOLD-CALENDAR YR.					
	ADJUSTED GROSS SALES TAX RECEIPTS	GROSS USE TAX RECEIPTS	GROWTH INDEX 1977 = 100		GENERAL PROPERTY		NET PUBLIC UTILITIES	PASSENGER CARS	TRUCKS	TRAILERS	MOTOR CYCLES	BUSES	TOTAL
			SALES	USE	GROSS	NET							
Troup	11,843,220	1,668,812	200	318	432,706	386,239	20,162	27,356	9,186	2,773	827	131	40,273
Turner	1,028,256	37,079	146	242	86,383	82,132	3,894	3,792	2,312	450	131	23	6,708
Twiggs	346,708	108,441	186	172	90,725	80,242	6,454	4,590	2,173	592	170	43	7,568
Union	1,364,973	90,438	199	194	114,796	108,632	3,599	5,556	3,482	823	336	36	10,233
Upson	4,034,300	207,140	177	38	213,550	199,039	11,351	13,812	5,318	1,415	415	47	21,007
Walker	5,131,004	1,388,392	144	209	375,879	337,011	17,771	28,034	11,128	2,306	1,067	118	42,653
Walton	4,751,553	442,326	185	233	241,054	226,128	15,866	17,615	7,778	2,210	578	107	28,288
Ware	9,208,627	576,800	187	231	273,431	254,098	38,541	17,344	7,282	2,738	636	104	28,104
Warren	540,240	173,535	128	234	64,383	60,055	5,162	2,885	1,238	325	80	17	4,545
Washington	3,272,621	369,110	184	346	181,799	173,319	14,805	8,067	4,181	1,063	172	68	13,551
Wayne	3,905,720	1,581,970	189	175	243,376	234,155	11,778	10,461	5,395	1,900	297	79	18,132
Webster	112,371	6,014	148	27	39,591	38,557	1,962	1,048	631	115	9	10	1,813
Wheeler	368,237	8,751	160	168	47,343	44,318	4,472	2,312	1,317	393	59	18	4,099
White	1,780,191	259,303	240	699	121,547	113,942	5,607	6,674	3,657	830	270	43	11,474
Whitfield	20,848,868	2,033,885	199	178	753,974	724,802	27,523	39,078	15,594	7,081	1,597	199	63,548
Wilcox	470,510	23,654	167	305	56,679	52,277	3,707	3,047	1,880	388	110	23	5,448
Wilkes	2,450,761	655,915	204	1,035	127,238	120,084	4,572	5,846	2,839	922	173	55	9,835
Wilkinson	1,082,625	177,445	178	204	94,117	89,397	7,018	4,871	2,685	685	136	32	8,409
Worth	1,883,175	78,367	164	204	183,919	175,372	8,093	9,507	5,281	1,211	411	61	16,471
OTHER	56,245,667	16,781,949											169,932
STATE TOTAL	1,450,002,501	159,557,473	218	19755,475,382		51,340,816	5,202,576	3,234,126	1,030,647	349,292	109,791	15,702	4,909,490

*Indicates Prior Years General Property Digest Amounts.

(1) Multi-store sales tax returns were analyzed in calendar year 1967. This study established that these chain stores operated mostly in the larger trade centers. Multi-stores accounts collect approximately 35% of the total sales tax and this has been distributed as accurately as possible to the county of origin of store locations. Estimated distribution by county of receipts from February 1984 through January 1985 corresponds to business activity of January - December 1984 Adjusted gross use tax receipts relate directly to taxable purchases by Georgia firms from suppliers outside Georgia. The above tax amounts represent 3% of gross taxable sales (or purchases) without adjustment for vendors' compensation paid, penalty and interest payments, refunds, returned checks, overpayments and underpayments. The county estimates indicates place of sale rather than "consumer buying power" by place of residence. "Other" includes contractors and other categories not distributed by county. County estimates for years before 1967 are not directly comparable with the estimates for 1984 Sales tax adjustment made in 1975 for multi-store allocation by county for greater reporting accuracy.

(2) Net Digest amounts reflect state homestead exemption requirements only. Some counties have expanded homestead exemptions for local taxing purposes.

TABLE 14 — FOUR ECONOMIC INDICATORS BY COUNTY WITH RANKING AND PER CAPITA AMOUNTS

COUNTY	1980 Population Census	Master Economic Rank	1984 Taxable Sales (Based on Sales Tax)		1984 Automobile Registrations		1983 Adj. Gross Income Reported (Ga. Returns)		1984 Net Property And Utility Digest		Per Capita Amounts Of Four Indicators			
			Thousand Dollars	Rank	Number	Rank	Thousand Dollars	Rank	Thousand Dollars	Rank	Taxable Sales	Auto Reg.	Income Reported	Net Digest
Fulton	589,904	1	9,432,061	1	318,081	2	5,729,588	1	7,931,461	1	15,989	.539	9,713	13,445
DeKalb	483,024	2	5,848,529	2	321,297	1	4,321,802	2	5,387,859	2	12,108	.665	8,947	11,154
Cobb	297,694	3	3,309,703	3	256,077	3	3,416,858	3	4,127,245	3	11,118	.860	11,478	13,864
Chatham	202,266	5	2,049,872	4	114,458	5	1,384,499	5	2,085,037	5	10,135	.566	6,845	10,308
Richmond	181,629	6	1,659,867	5	101,116	7	1,093,930	7	1,198,928	8	9,139	.557	6,023	6,601
Muscogee	170,108	8	1,502,177	8	96,466	8	990,741	9	1,207,625	7	8,831	.567	5,824	7,099
Gwinnett	166,903	4	1,630,654	6	155,958	4	2,080,123	4	2,653,082	4	9,770	.934	12,463	15,896
Bibb	151,085	9	1,569,492	7	81,041	9	1,087,253	8	1,132,037	9	10,388	.536	7,196	7,493
Clayton	150,357	7	1,126,965	9	109,143	6	1,252,110	6	1,905,338	6	7,495	.726	8,328	12,672
Dougherty	100,978	10	970,645	10	49,133	10	648,750	10	834,429	12	9,612	.487	6,425	8,263
Floyd	79,800	13	644,843	15	45,125	13	526,766	13	751,074	15	8,081	.565	6,601	9,412
Houston	77,605	15	434,738	17	46,945	12	573,289	12	587,621	17	5,602	.605	7,387	7,572
Hall	75,649	11	714,459	12	47,632	11	581,772	11	891,315	10	9,444	.630	7,690	11,782
Clarke	74,498	14	783,394	11	37,073	15	474,066	15	711,577	16	10,516	.498	6,363	9,552
Lowndes	67,972	17	596,853	16	36,261	17	368,421	21	555,558	18	8,781	.533	5,420	8,173
Whitfield	65,780	12	694,963	13	39,078	14	502,678	14	752,325	14	10,565	.594	7,642	11,437
Walker	56,470	26	171,034	40	28,034	22	306,487	27	354,782	29	3,029	.496	5,427	6,283
Carroll	56,346	21	383,916	19	31,418	20	373,211	20	331,122	34	6,814	.558	6,624	5,877
Glynn	54,981	16	658,295	14	32,614	19	402,066	18	771,027	13	11,973	.593	7,313	14,024
Douglas	54,573	18	328,112	20	36,469	16	444,549	16	449,688	22	6,012	.668	8,146	8,240
Cherokee	51,699	19	227,217	31	36,224	18	427,601	17	484,018	20	4,395	.701	8,271	9,362
Troup	50,003	20	394,773	18	27,356	24	324,012	23	406,401	27	7,895	.547	6,480	8,128
Spalding	47,899	24	322,612	21	27,115	25	308,283	26	344,353	31	6,735	.566	6,436	7,189
Bartow	40,760	23	282,062	23	25,656	28	281,025	29	543,045	19	6,920	.629	6,895	13,323
Columbia	40,118	31	110,533	56	27,433	23	317,542	24	371,790	28	2,755	.684	7,915	9,267
Coweta	39,268	25	253,823	27	26,202	27	298,627	28	419,166	26	6,464	.667	7,605	10,674
Thomas	38,098	30	275,362	25	19,115	34	218,507	32	318,352	35	7,228	.502	5,735	8,356
Liberty	37,583	51	136,446	48	17,092	42	98,033	63	187,062	57	3,631	.454	2,608	4,977
Ware	37,180	33	306,921	22	17,344	41	201,674	35	282,639	39	8,255	.466	5,424	7,602
Catoosa	36,991	37	177,665	37	24,277	30	187,582	38	250,309	44	4,802	.656	5,071	6,767

TABLE 14 — FOUR ECONOMIC INDICATORS BY COUNTY WITH RANKING AND PER CAPITA AMOUNTS

COUNTY	1980 Population Census	Master Economic Rank	1984 Taxable Sales (Based on Sales Tax)		1984 Automobile Registrations		1983 Adj. Gross Income Reported (Ga. Returns)		1984 Net Property And Utility Digest		Per Capita Amounts Of Four Indicators			
			Thousand Dollars	Rank	Number	Rank	Thousand Dollars	Rank	Thousand Dollars	Rank	Taxable Sales	Auto Reg.	Income Reported	Net Digest
Laurens	36,990	29	278,002	24	19,270	33	213,412	34	336,414	33	7,516	.521	5,769	9,095
Rockdale	36,747	22	264,014	26	26,968	26	332,009	22	426,490	24	7,185	.734	9,035	11,606
Henry	36,309	28	173,911	38	25,261	29	309,544	25	348,880	30	4,790	.696	8,525	9,609
Bulloch	35,785	35	218,884	32	17,704	36	178,254	41	302,703	38	6,117	.495	4,981	8,459
Colquitt	35,376	36	231,729	29	17,414	40	175,712	42	307,592	36	6,550	.492	4,967	8,695
Baldwin	34,686	39	230,351	30	16,240	43	216,476	33	213,568	48	6,641	.468	6,241	6,157
Newton	34,489	34	188,086	35	21,124	31	238,593	30	262,355	42	5,454	.612	6,918	7,607
Tift	32,862	38	241,946	28	15,978	44	182,527	40	306,777	37	7,362	.486	5,554	9,335
Polk	32,386	43	154,447	45	18,004	35	182,678	39	200,093	52	4,769	.556	5,641	6,178
Walton	31,211	41	158,385	44	17,615	37	191,949	37	241,994	46	5,075	.564	6,150	7,753
Gordon	30,070	40	144,866	47	17,469	39	195,396	36	273,354	41	4,818	581	6,498	9,091
Sumter	29,360	42	195,407	33	13,764	48	155,665	44	273,688	40	6,656	.469	5,302	9,322
Fayette	29,043	27	119,091	53	28,026	21	377,741	19	419,842	25	4,101	.993	13,006	14,456
Forsyth	27,958	32	172,688	39	20,796	32	219,528	31	338,220	32	6,177	.744	7,852	12,097
Coffee	26,894	45	166,050	43	12,221	51	124,593	50	218,365	47	6,174	.454	4,633	8,119
Paulding	26,042	50	92,248	66	17,577	38	175,423	43	180,388	61	3,542	.675	6,736	6,927
Upson	25,998	46	134,477	50	13,812	47	144,430	47	210,390	50	5,173	.531	5,555	8,093
Decatur	25,495	48	135,496	49	11,615	52	110,067	57	260,981	43	5,315	.456	4,317	10,237
Jackson	25,343	44	169,769	41	14,321	46	140,308	48	191,266	54	6,699	.565	5,536	7,547
Habersham	25,020	47	167,042	42	13,605	49	149,429	45	179,761	63	6,676	.544	5,972	7,185
Toombs	22,592	53	184,412	36	11,306	54	119,892	52	156,645	72	8,163	.500	5,307	6,934
Chattooga	21,856	60	89,092	70	11,256	55	113,154	54	144,996	76	4,076	.515	5,177	6,634
Stephens	21,763	52	149,244	46	13,331	50	127,860	49	167,212	68	6,858	.613	5,875	7,683
Chattahoochee	21,732	154	11,086	152	1,756	152	10,966	155	13,007	159	510	.081	505	599
Barrow	21,293	49	130,177	52	14,384	45	144,887	46	183,777	58	6,114	.676	6,804	8,631
Meriwether	21,229	62	105,244	58	9,978	64	100,593	59	141,332	78	4,958	.470	4,738	6,657
Mitchell	21,114	63	98,339	60	8,996	72	89,558	70	181,695	60	4,658	.426	4,242	8,605
Emanual	20,795	64	95,361	61	9,304	68	89,287	72	165,047	69	4,586	.447	4,294	7,937
Wayne	20,750	54	130,190	51	10,461	60	108,816	58	245,933	45	6,274	.504	5,244	11,852
Grady	19,845	68	91,371	68	9,122	70	85,692	75	178,353	65	4,604	.460	4,318	8,987

TABLE 14 — FOUR ECONOMIC INDICATORS BY COUNTY WITH RANKING AND PER CAPITA AMOUNTS

COUNTY	1980 Population Census	Master Economic Rank	1984 Taxable Sales (Based on Sales Tax)		1984 Automobile Registrations		1983 Adj. Gross Income Reported (Ga. Returns)		1984 Net Property And Utility Digest		Per Capita Amounts Of Four Indicators			
			Thousand Dollars	Rank	Number	Rank	Thousand Dollars	Rank	Thousand Dollars	Rank	Taxable Sales	Auto Reg.	Income Reported	Net Digest
Murray	19,685	67	62,164	91	10,977	56	122,877	51	145,105	75	3,158	.558	6,242	7,371
Crisp	19,489	56	193,035	34	8,861	73	92,758	66	178,922	64	9,905	.455	4,760	9,181
Burke	19,349	55	79,739	76	9,262	69	91,450	68	882,959	11	4,121	.479	4,726	45,633
Peach	19,151	65	92,698	65	8,999	71	116,643	53	137,730	81	4,840	.470	6,091	7,192
Washington	18,842	59	109,088	57	8,067	77	94,686	65	188,124	55	5,790	.428	5,025	9,984
Elbert	18,758	58	116,252	54	10,590	59	98,770	61	139,984	79	6,197	.565	5,265	7,463
Hart	18,585	66	91,343	69	10,729	58	91,271	69	147,367	74	4,915	.577	4,911	7,929
McDuffie	18,546	69	94,440	63	9,638	65	98,272	62	124,218	88	5,092	.520	5,299	6,698
Haralson	18,422	70	81,550	75	11,439	53	111,789	56	124,985	86	4,427	.621	6,068	6,785
Jefferson	18,403	75	99,306	59	8,001	79	82,325	79	142,758	77	5,396	.435	4,473	7,757
Effingham	18,327	73	44,240	110	10,315	62	111,974	55	174,366	66	2,414	.563	6,110	9,514
Tattnall	18,134	87	71,731	83	7,668	81	72,145	83	94,686	106	3,956	.423	3,978	5,221
Worth	18,064	72	62,772	90	9,507	67	86,852	73	183,465	59	3,475	.526	3,812	10,156
Madison	17,747	80	28,825	123	10,391	61	100,572	60	132,627	83	1,624	.586	5,667	7,473
Dodge	16,955	91	71,860	82	7,924	80	81,311	80	85,748	118	4,238	.467	4,796	5,057
Jones	16,579	77	48,771	105	10,805	57	96,019	64	134,232	82	2,942	.652	5,792	8,097
Ben Hill	16,000	78	94,343	64	7,628	82	84,829	76	123,967	89	5,896	.477	5,302	7,748
Appling	15,565	61	86,911	71	7,602	83	73,369	82	471,028	21	5,584	.488	4,714	30,262
Harris	15,464	74	62,788	89	9,563	66	89,301	71	171,367	67	4,060	.618	5,775	11,082
Brooks	15,255	96	49,157	104	6,756	88	48,801	108	147,993	73	3,222	.443	3,199	9,701
Franklin	15,185	76	95,244	62	10,278	63	82,460	78	110,065	96	6,272	.677	5,430	7,248
Fannin	14,748	83	75,790	79	8,286	75	65,698	87	98,671	103	5,139	.562	4,455	6,690
Monroe	14,610	57	84,255	72	8,162	76	83,294	77	444,193	23	5,767	.559	5,701	30,403
Screven	14,043	81	72,672	81	6,579	92	64,360	89	162,103	71	5,175	.468	4,583	11,543
Macon	14,003	85	54,725	99	6,198	98	56,088	100	197,464	53	3,908	.443	4,005	14,102
Butts	13,665	84	91,485	67	6,954	86	69,227	84	92,144	108	6,695	.509	5,066	6,743
Berrien	13,525	92	61,954	92	6,784	87	63,863	90	112,456	94	4,581	.502	4,722	8,315
Cook	13,490	98	64,932	88	5,825	101	58,623	95	106,107	97	4,813	.432	4,346	7,643
Camden	13,371	71	70,744	84	8,050	78	85,743	74	205,366	51	5,291	.602	6,413	15,359
Early	13,158	88	58,202	95	5,372	108	55,340	101	211,208	49	4,423	.408	4,206	16,052

TABLE 14 — FOUR ECONOMIC INDICATORS BY COUNTY WITH RANKING AND PER CAPITA AMOUNTS

COUNTY	1980 Population Census	Master Economic Rank	1984 Taxable Sales (Based on Sales Tax)		1984 Automobile Registrations		1983 Adj. Gross Income Reported (Ga. Returns)		1984 Net Property And Utility Digest		Per Capita Amounts Of Four Indicators			
			Thousand Dollars	Rank	Number	Rank	Thousand Dollars	Rank	Thousand Dollars	Rank	Taxable Sales	Auto Reg.	Income Reported	Net Digest
Oconee	12,427	82	35,300	117	8,481	74	91,662	67	127,404	84	2,841	.682	7,376	10,252
Dade	12,318	111	45,375	109	6,320	96	45,484	112	76,222	125	3,687	.513	3,695	6,193
Lamar	12,215	100	54,632	100	6,644	91	63,207	91	97,406	104	4,473	.544	5,175	7,974
Terrell	12,017	110	48,349	106	4,888	113	49,625	107	89,730	112	3,958	.400	4,063	7,346
Pierce	11,897	105	40,561	114	5,779	102	53,988	104	104,701	98	3,409	.486	4,538	8,801
Lee	11,684	99	24,074	128	6,577	93	75,583	81	139,542	80	2,060	.563	6,469	11,943
Pickens	11,652	79	115,137	55	7,512	84	68,557	85	116,343	93	9,881	.645	5,884	9,985
Morgan	11,572	86	79,108	78	6,323	95	64,441	88	119,996	91	6,836	.546	5,569	10,370
Jeff Davis	11,473	95	65,669	87	5,674	103	61,226	92	123,672	90	5,724	.495	5,337	10,779
Telfair	11,445	106	53,909	101	5,386	107	51,133	106	91,477	110	4,710	.471	4,468	7,993
Greene	11,391	104	59,246	94	4,972	112	55,291	102	100,067	102	5,201	.436	4,854	8,785
Gilmer	11,110	93	79,241	77	7,100	85	57,109	99	92,696	107	7,132	.639	5,140	8,343
Wilkes	10,951	90	81,692	74	5,846	100	58,006	96	124,656	87	7,460	.534	5,297	11,383
Dooly	10,826	103	57,053	96	4,629	115	45,575	111	126,379	85	5,270	.428	4,210	11,674
Bleckley	10,767	114	43,908	111	5,047	111	58,789	94	64,103	137	4,078	.469	5,460	5,954
Lumpkin	10,762	102	48,131	107	6,217	97	55,186	103	103,739	99	4,472	.578	5,128	9,639
Rabun	10,466	94	51,947	102	6,532	94	52,615	105	163,022	70	4,963	.624	5,027	15,576
Wilkinson	10,368	107	36,088	115	4,871	114	60,660	93	96,415	105	3,481	.470	5,851	9,299
Putnam	10,295	89	49,371	103	5,593	104	66,292	86	179,817	62	4,796	.543	6,439	17,466
Bryan	10,175	101	65,943	86	5,514	106	57,822	97	88,160	114	6,481	.542	5,683	8,664
White	10,120	97	59,340	93	6,674	90	57,315	98	119,549	92	5,864	.659	5,664	11,813
Randolph	9,599	131	43,127	112	3,468	135	31,701	130	67,752	131	4,493	.361	3,303	7,058
Turner	9,510	121	34,275	118	3,792	127	38,104	120	86,026	117	3,604	.399	4,007	9,046
Hancock	9,466	127	19,294	136	3,743	129	33,055	129	100,883	101	2,038	.395	3,492	10,657
Union	9,390	108	45,499	108	5,556	105	38,649	119	112,231	95	4,845	.592	4,116	11,952
Bacon	9,379	109	74,966	80	4,390	118	39,871	116	83,779	122	7,984	.468	4,246	8,922
Twiggs	9,354	129	11,557	150	4,590	116	40,394	115	86,696	115	1,236	.491	4,318	9,268
Seminole	9,057	112	56,016	97	4,373	119	38,720	118	90,722	111	6,185	.483	4,275	10,017
Irwin	8,988	122	31,630	121	3,842	126	36,284	124	88,934	113	3,519	.427	4,037	9,895
Pulaski	8,950	119	42,301	113	4,352	120	47,804	110	73,264	129	4,726	.486	5,341	8,186

TABLE 14 — FOUR ECONOMIC INDICATORS BY COUNTY WITH RANKING AND PER CAPITA AMOUNTS

COUNTY	1980 Population Census	Master Economic Rank	1984 Taxable Sales (Based on Sales Tax)		1984 Automobile Registrations		1983 Adj. Gross Income Reported (Ga. Returns)		1984 Net Property And Utility Digest		Per Capita Amounts Of Four Indicators			
			Thousand Dollars	Rank	Number	Rank	Thousand Dollars	Rank	Thousand Dollars	Rank	Taxable Sales	Auto Reg.	Income Reported	Net Digest
Pike	8,937	124	13,014	148	5,266	109	48,300	109	73,682	128	1,456	.589	5,404	8,245
Oglethorpe	8,929	120	22,234	132	5,079	110	42,163	113	84,065	120	2,490	.569	4,722	9,415
Jenkins	8,841	130	36,021	116	3,856	125	34,635	126	70,078	130	4,074	.436	3,918	7,926
Banks	8,702	116	26,515	126	5,940	99	34,604	127	86,263	116	3,047	.683	3,977	9,913
Brantley	8,701	125	23,878	129	4,184	122	36,642	122	83,992	121	2,744	.481	4,211	9,653
Johnson	8,660	134	28,691	125	3,607	131	37,712	121	49,001	146	3,313	.417	4,355	5,658
Evans	8,428	113	68,975	85	4,449	117	41,455	114	65,755	134	8,184	.528	4,919	7,802
McIntosh	8,046	133	32,753	119	3,765	128	30,387	133	60,156	140	4,071	.468	3,777	7,477
Taylor	7,902	117	83,416	73	3,485	133	36,579	123	62,129	139	10,556	.441	4,629	7,862
Crawford	7,684	137	13,034	147	4,026	124	33,546	128	57,416	141	1,696	.524	4,366	7,472
Wilcox	7,682	143	15,683	142	3,047	141	28,929	135	55,984	142	2,042	.397	3,766	7,288
Jasper	7,553	128	21,219	133	4,307	121	38,996	117	76,657	124	2,809	.570	5,163	10,149
Candler	7,518	123	55,631	98	3,651	130	31,176	132	66,331	132	7,400	.486	3,809	13,723
Charlton	7,343	126	28,734	124	3,472	134	28,639	136	103,170	100	3,913	.473	3,900	14,050
Miller	7,038	132	26,266	127	3,098	140	28,062	138	91,856	109	3,732	.440	3,987	13,051
Montgomery	7,011	140	15,935	140	3,247	138	27,677	139	62,131	138	2,273	.463	3,948	8,862
Lincoln	6,949	138	17,260	138	3,381	137	31,326	131	49,783	145	2,484	.487	4,508	7,164
Clinch	6,660	136	29,372	122	2,599	143	28,434	137	75,754	127	4,410	.390	4,269	11,374
Warren	6,583	141	18,007	137	2,885	142	25,983	140	65,217	135	2,735	.438	3,933	9,907
Talbot	6,536	144	15,402	143	3,408	136	25,432	141	48,834	147	2,356	.521	3,891	7,472
Heard	6,520	118	13,512	146	3,583	132	29,850	134	187,401	56	2,072	.550	4,578	28,742
Atkinson	6,141	145	20,857	134	2,586	144	24,197	142	46,843	149	3,396	.421	3,940	7,628
Treutlen	6,087	147	15,180	145	3,155	139	23,071	145	35,670	152	2,494	.518	3,790	5,860
Stewart	5,896	142	22,522	130	2,470	146	21,386	147	66,085	133	3,820	.419	3,627	11,208
Calhoun	5,717	139	16,242	139	2,340	147	24,174	143	81,714	123	2,873	.409	4,228	14,293
Lanier	5,654	149	20,624	135	2,292	150	19,243	148	35,315	153	3,648	.405	3,403	6,246
Towns	5,638	135	31,900	120	4,090	123	23,243	144	64,151	136	5,658	.725	4,119	11,378
Marion	5,297	146	15,400	144	2,554	145	21,388	146	51,694	144	2,907	.482	4,038	9,759
Wheeler	5,155	150	12,275	149	2,312	149	18,556	149	48,790	148	2,381	.448	3,600	9,465
Dawson	4,774	115	22,415	131	6,701	89	36,110	125	84,199	119	4,695	1.404	7,564	17,637

TABLE 14 — FOUR ECONOMIC INDICATORS BY COUNTY WITH RANKING AND PER CAPITA AMOUNTS

COUNTY	1980 Population Census	Master Economic Rank	1984 Automobile (Based on Sales Tax)		1984 Automobile Registrations		1983 Adj. Gross Income Reported (Ga. Returns)		1984 Net Property And Utility Digest		Per Capita Amounts Of Four Indicators			
			Thousand Dollars	Rank	Number	Rank	Thousand Dollars	Rank	Thousand Dollars	Rank	Taxable Sales	Auto Reg.	Income Reported	Net Digest
Long	4,524	151	5,424	154	2,337	148	16,740	150	53,703	143	1,199	.517	3,700	11,871
Baker	3,808	148	9,120	153	2,006	151	12,538	152	73,757	126	2,395	.527	3,293	19,369
Clay	3,553	152	15,912	141	1,602	154	11,172	154	31,305	156	4,478	.451	3,144	8,811
Schley	3,433	153	11,245	151	1,617	153	14,660	151	31,725	155	3,276	.471	4,270	9,241
Glascock	2,382	156	2,768	158	1,190	155	11,858	153	25,262	157	1,162	.500	4,978	10,605
Quitman	2,357	159	4,812	155	849	159	5,792	159	17,000	158	2,042	.360	2,457	7,213
Webster	2,341	155	3,745	156	1,048	156	9,557	156	40,519	151	1,600	.448	4,082	17,308
Echols	2,297	157	1,033	159	1,010	158	6,716	158	43,552	150	450	.440	2,924	18,960
Taliaferro	2,032	158	3,744	157	1,046	157	7,462	157	33,281	154	1,843	.515	3,672	16,378
Other			414				829,692							
State Totals	5,464,265		46,484,519		3,234,126		40,189,744		56,543,394		8,507	.592	7,355	10,348

NOTE: COUNTIES ARE LISTED IN DESCENDING ORDER OF 1980 CENSUS

TABLE 15 — CORPORATION INCOME TAX RETURNS BY TAXABLE INCOME CLASS —— 1983 TAX YEAR RETURNS

TYPE OF CORPORATION AND TAXABLE INCOME CLASS	NUMBER OF RETURNS	PERCENT OF RETURNS	NET TAXABLE INCOME	PERCENT OF NET TAXABLE INCOME
DOMESTIC CORPORATIONS				
$1 to 5,000	6,785	10.19	13,881,824	.52
$5,000 to 10,000	3,497	5.25	25,505,473	.95
$10,000 to 25,000	5,941	8.92	98,919,616	3.67
$25,000 to 50,000	4,301	6.46	153,848,659	5.71
$50,000 to 100,000	3,231	4.85	224,599,497	8.34
$100,000 to 250,000	1,636	2.46	243,242,941	9.03
$250,000 to 500,000	517	.78	179,858,117	6.68
$500,000 to 1,000,000	291	.44	200,597,285	7.45
OVER 1,000,000	301	.45	1,551,851,383	57.65
NONE(NO TAXABLE INCOME)	40,078	60.20		
ALL DOMESTIC (TAXABLE, NONTAXABLE)	66,578	100.00	2,692,304,795	100.00
FOREIGN CORPORATIONS				
$1 to 5,000	1,746	12.16	2,884,761	.13
$5,000 to 10,000	581	4.05	4,190,495	.19
$10,000 to 25,000	873	6.08	14,243,691	.66
$25,000 to 60,000	690	4.80	25,082,138	1.16
$50,000 to 100,000	608	4.23	43,843,159	2.02
$100,000 to 250,000	714	4.97	115,961,811	5.34
$250,000 to 500,000	421	2.93	149,139,051	6.87
$500,000 to 1,000,000	270	1.88	189,270,784	8.72
OVER 1,000,000	418	2.91	1,626,607,329	74.91
NONE (NO TAXABLE INCOME)	8,042	55.99		
ALL FOREIGN (TAXABLE, NONTAXABLE)	14,363	100.00	2,171,223,219	100.00
ALL CORPORATIONS				
$1 to 5,000	8,531	10.54	16,766,585	.34
$5,000 to 10,000	4,078	5.04	29,695,968	.61
$10,000 to 25,000	6,814	8.42	113,163,307	2.33
$25,000 to 50,000	4,991	6.17	178,930,797	3.68
$50,000 to 100,000	3,839	4.74	268,442,656	5.52
$100,000 to 250,000	2,350	2.90	359,204,752	7.39
$250,000 to 500,000	938	1.16	328,997,168	6.76
$500,000 to 1,000,000	561	.69	389,868,069	8.02
OVER 1,000,000	719	.89	3,178,458,712	65.35
NONE (NO TAXABLE INCOME)	48,120	59.45		
ALL CLASSES (TAXABLE, NONTAXABLE)	80,941	100.00	4,863,528,014	100.00

Table 16 — 1984 MILLAGE RATES BY COUNTY ———— ALPHABETICALLY LISTED

COUNTY	RATE	COUNTY	RATE	COUNTY	RATE
Appling	13.55	Evans	18.24	Newton	26.36
Atkinson	23.81	Fannin	20.30	Oconee	17.25
Bacon	17.16	Fayette	32.72	Oglethorpe	20.50
Baker	14.70	Floyd	30.60	Paulding	30.19
Baldwin	25.86	Forsyth	28.10	Peach	18.75
Banks	15.18	Franklin	19.49	Pickens	29.31
Barrow	23.65	Fulton	34.55	Pierce	20.17
Bartow	24.58	Gilmer	21.55	Pike	20.48
Ben Hill	19.23	Glascock	16.11	Polk	27.79
Berrien	18.55	Glynn	23.61	Pulaski	21.46
Bibb	38.65	Gordon	25.74	Putnam	22.28
Bleckley	25.65	Grady	18.52	Quitman	24.75
Brantley	19.71	Greene	23.75	Rabun	13.05
Brooks	18.68	Gwinnett	29.85	Randolph	16.47
Bryan	17.88	Habersham	21.83	Richmond	26.72
Bulloch	10.44	Hall	20.17	Rockdale	32.60
Burke	9.34	Hancock	30.34	Schley	17.12
Butts	26.22	Haralson	33.41	Screven	17.94
Calhoun	17.61	Harris	16.56	Seminole	17.18
Camden	22.28	Hart	23.61	Spalding	29.18
Candler	14.99	Heard	16.32	Stephens	20.41
Carroll	23.75	Henry	35.99	Stewart	15.55
Catoosa	14.37	Houston	18.78	Sumter	11.29
Charlton	19.62	Irwin	15.88	Talbot	19.43
Chatham	29.22	Jackson	24.59	Taliaferro	11.43
Chattahoochee	9.92	Jasper	23.48	Tattnall	14.90
Chattooga	28.59	Jeff Davis	11.06	Taylor	18.77
Cherokee	25.30	Jefferson	16.52	Telfair	16.70
Clarke	30.55	Jenkins	25.02	Terrell	16.36
Clay	15.88	Johnson	20.82	Thomas	21.36
Clayton	33.20	Jones	16.25	Tift	12.09
Clinch	23.04	Lamar	22.41	Toombs	18.94
Cobb	28.20	Lanier	18.35	Towns	10.83
Coffee	21.34	Laurens	18.16	Treutlen	20.19
Colquitt	14.64	Lee	20.72	Troup	20.41
Columbia	22.37	Liberty	19.72	Turner	17.52
Cook	19.59	Lincoln	22.47	Twiggs	22.54
Coweta	23.00	Long	21.23	Union	13.75
Crawford	24.40	Lowndes	20.71	Upson	20.68
Crisp	16.46	Lumpkin	21.75	Walker	18.35
Dade	21.74	Macon	14.40	Walton	17.95
Dawson	23.58	Madison	19.59	Ware	20.95
Decatur	10.86	Marion	16.45	Warren	18.18
DeKalb	40.66	McDuffie	17.89	Washington	20.86
Dodge	25.13	McIntosh	31.80	Wayne	18.12
Dooly	13.76	Meriwether	22.50	Webster	14.45
Dougherty	28.09	Miller	15.09	Wheeler	17.25
Douglas	34.07	Mitchell	12.48	White	17.02
Early	11.52	Monroe	10.00	Whitfield	21.11
Echols	16.28	Montgomery	11.00	Wilcox	20.18
Effingham	21.82	Morgan	17.47	Wilkes	20.01
Elbert	28.95	Murray	20.56	Wilkinson	20.81
Emanuel	26.13	Muscogee	35.46	Worth	16.95

Rate Prevailing in Unincorporated County

Table 17 — 1984 MILLAGE RATES BY COUNTY —— NUMERICALLY LISTED

COUNTY	RATE	COUNTY	RATE	COUNTY	RATE
Burke	9.34	Walton	17.95	Lamar	22.41
Chattahoochee	9.92	Wayne	18.12	Lincoln	22.47
Monroe	10.00	Laurens	18.16	Meriwether	22.50
Bulloch	10.44	Warren	18.18	Twiggs	22.54
Towns	10.83	Evans	18.24	Coweta	23.00
Decatur	10.86	Lanier	18.35	Clinch	23.04
Montgomery	11.00	Walker	18.35	Jasper	23.48
Jeff Davis	11.06	Grady	18.52	Dawson	23.58
Sumter	11.29	Berrien	18.55	Hart	23.61
Taliaferro	11.43	Brooks	18.68	Glynn	23.61
Early	11.52	Peach	18.75	Barrow	23.65
Tift	12.09	Taylor	18.77	Carroll	23.75
Mitchell	12.48	Houston	18.78	Greene	23.75
Rabun	13.05	Toombs	18.94	Atkinson	23.81
Appling	13.55	Ben Hill	19.23	Crawford	24.40
Union	13.75	Talbot	19.43	Bartow	24.58
Dooly	13.76	Franklin	19.49	Jackson	24.59
Catoosa	14.37	Cook	19.59	Quitman	24.75
Macon	14.40	Madison	19.59	Jenkins	25.02
Webster	14.45	Charlton	19.62	Dodge	25.13
Colquitt	14.64	Brantley	19.71	Cherokee	25.30
Baker	14.70	Liberty	19.72	Bleckley	25.65
Tattnall	14.90	Wilkes	20.01	Gordon	25.74
Candler	14.99	Hall	20.17	Baldwin	25.86
Miller	15.09	Pierce	20.17	Emanuel	26.13
Banks	15.18	Wilcox	20.18	Butts	26.22
Stewart	15.55	Treutlen	20.19	Newton	26.36
Clay	15.88	Fannin	20.30	Richmond	26.72
Irwin	15.88	Stephens	20.41	Polk	27.79
Glascock	16.11	Troup	20.41	Dougherty	28.09
Jones	16.25	Pike	20.48	Forsyth	28.10
Echols	16.28	Oglethorpe	20.50	Cobb	28.20
Heard	16.32	Murray	20.56	Chattooga	28.59
Terrell	16.36	Upson	20.68	Elbert	28.95
Marion	16.45	Lowndes	20.71	Spalding	29.18
Crisp	16.46	Lee	20.72	Chatham	29.22
Randolph	16.47	Wilkinson	20.81	Pickens	29.31
Jefferson	16.52	Johnson	20.82	Gwinnett	29.85
Harris	16.56	Washington	20.86	Paulding	30.19
Telfair	16.70	Ware	20.95	Hancock	30.34
Worth	16.95	Whitfield	21.11	Clarke	30.55
White	17.02	Long	21.23	Floyd	30.60
Schley	17.12	Coffee	21.34	McIntosh	31.80
Bacon	17.16	Thomas	21.36	Rockdale	32.60
Seminole	17.18	Pulaski	21.46	Fayette	32.72
Oconee	17.25	Gilmer	21.55	Clayton	33.20
Wheeler	17.25	Dade	21.74	Haralson	33.41
Morgan	17.47	Lumpkin	21.75	Douglas	34.07
Turner	17.52	Effingham	21.82	Fulton	34.55
Calhoun	17.61	Habersham	21.83	Muscogee	35.46
Bryan	17.88	Camden	22.28	Henry	35.99
McDuffie	17.89	Putnam	22.28	Bibb	38.65
Screven	17.94	Columbia	22.37	DeKalb	40.66

RATE PREVAILING IN UNINCORPORATED COUNTY

TABLE 18 —— GROSS* INTANGIBLE TAX ASSESSMENTS BY COUNTY —— 1984

COUNTY	TOTAL	COUNTY	TOTAL	COUNTY	TOTAL
Appling	$ 11,918	Evans	$ 5,831	Newton	$ 40,805
Atkinson	1,501	Fannin	5,039	Oconee	9,700
Bacon	3,704	Fayette	38,635	Oglethorpe	3,973
Baker	770	Floyd	138,830	Paulding	11,288
Baldwin	41,185	Forsyth	27,049	Peach	33,589
Banks	2,445	Franklin	16,187	Pickens	10,526
Barrow	25,735	Fulton	5,697,730	Pierce	7,624
Bartow	42,313	Gilmer	8,015	Pike	5,876
Ben Hill	17,877	Glascock	1,303	Polk	29,180
Berrien	7,056	Glynn	275,060	Pulaski	11,488
Bibb	445,999	Gordon	27,806	Putnam	10,743
Bleckley	9,489	Grady	36,528	Quitman	415
Brantley	1,167	Greene	15,665	Rabun	16,787
Brooks	11,198	Gwinnett	245,343	Randolph	16,040
Bryan	4,598	Habersham	37,212	Richmond	449,277
Bulloch	29,749	Hall	142,107	Rockdale	49,707
Burke	15,907	Hancock	8,333	Schley	2,832
Butts	9,846	Haralson	17,386	Screven	14,464
Calhoun	5,487	Harris	27,403	Seminole	8,753
Camden	6,664	Hart	23,568	Spalding	70,599
Candler	4,343	Heard	1,462	Stephens	25,472
Carroll	57,790	Henry	37,476	Stewart	5,958
Catoosa	21,970	Houston	56,410	Sumter	38,632
Charlton	6,422	Irwin	5,492	Talbot	4,713
Chatham	669,784	Jackson	18,763	Taliaferro	923
Chattahoochee	435	Jasper	11,338	Tattnall	8,623
Chattooga	23,088	Jeff Davis	10,015	Taylor	5,337
Cherokee	41,353	Jefferson	12,853	Telfair	8,297
Clarke	176,157	Jenkins	5,155	Terrell	14,476
Clay	2,698	Johnson	2,416	Thomas	195,328
Clayton	77,548	Jones	9,324	Tift	41,085
Clinch	3,593	Lamar	12,595	Toombs	17,804
Cobb	681,563	Lanier	3,522	Towns	9,414
Coffee	20,493	Laurens	33,135	Treutlen	3,080
Colquitt	40,466	Lee	4,535	Troup	115,649
Columbia	32,252	Liberty	14,837	Turner	9,118
Cook	6,172	Lincoln	2,440	Twiggs	2,716
Coweta	72,061	Long	646	Union	6,436
Crawford	2,495	Lowndes	92,177	Upson	33,970
Crisp	17,186	Lumpkin	5,970	Walker	59,674
Dade	11,617	Macon	19,964	Walton	83,661
Dawson	5,206	Madison	16,194	Ware	46,372
Decatur	31,750	Marion	3,439	Warren	4,929
DeKalb	1,406,311	McDuffie	23,955	Washington	31,511
Dodge	14,400	McIntosh	4,362	Wayne	12,179
Dooly	9,818	Meriwether	14,850	Webster	1,889
Dougherty	148,644	Miller	13,255	Wheeler	1,639
Douglas	28,236	Mitchell	20,432	White	14,997
Early	30,219	Monroe	22,185	Whitfield	160,058
Echols	228	Montgomery	4,840	Wilcox	14,794
Effingham	10,663	Morgan	17,207	Wilkes	18,517
Elbert	20,854	Murray	12,075	Wilkinson	6,743
Emanuel	16,951	Muscogee	601,693	Worth	10,835
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*These figures are computer prepared without consideration for charge offs or refunds.

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